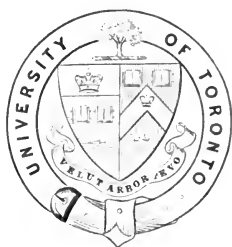


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COOMBS'S
MANUAL OF
SOLICITORS BOOK-KEEPING.

7, FLEET STREET,
LONDON, 1869.

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A
MANUAL
OF
SOLICITORS' BOOKKEEPING:

COMPRISING
PRACTICAL EXEMPLIFICATIONS

OF A
Concise and Simple Plan of Double Entry,

WITH
FORMS OF ACCOUNT AND OTHER BOOKS RELATING TO BILLS
OF COSTS, CASH, &c., SHOWING THEIR OPERATION,
GIVING DIRECTIONS FOR KEEPING, POSTING
AND BALANCING THEM,

AND
Instructions for Drawing Costs.

(ADAPTED FOR A LARGE OR SMALL, SOLE OR PARTNERSHIP BUSINESS.)

BY
W. BAYLEY COOMBS,
Law Accountant and Costs Draftsman.

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TO
GEORGE STENNING, ESQUIRE,

This Book

IS INSCRIBED AS A MARK OF RESPECT AND ESTEEM

BY

THE AUTHOR.



P R E F A C E.

THIS Work has been prepared at the request of several Members of high standing in the Legal Profession in whose offices, some of them sole, and some partnership, the leading features of the system of Bookkeeping, both as regards Costs and Accounts, developed in the following pages have been used for a long time with results invariably satisfactory. It is not, therefore, an untried theory which is now presented to the Profession, but one warranted by extensive experience under circumstances as varied as possible. The Work has been written especially for Solicitors, and is adapted to the peculiar exigencies of their business; the accounts relating to which are in their nature essentially different from those employed in Mercantile operations; in fact, a Law-Accountant who is not also thoroughly competent to draw a Bill of Costs can have but an inadequate idea of all that is required of him in dealing with Cash, and the converse is equally true; for Costs and Cash are so blended in the Accounts of the Profession that both

must be thoroughly understood before any one can become an efficient Solicitors' Bookkeeper. This Work, therefore, having been written for a special purpose, no doubt contains much that Mercantile, and some Law, Accountants will consider anomalous, and omits some rules which habit has induced them to believe as essential, but custom is frequently an arbitrary master, whose decrees it is discovered can be very well dispensed with when once they are ignored, and as it is very well known that Solicitors do not like intricate Bookkeeping, everything really superfluous has been omitted from this system, that only which is necessary and useful having been retained, though care has been taken not to pass the line where simplicity merges into inefficiency.

In its details it has been endeavoured to adapt the Work to the requirements of any office, whether of large or small practice, and it will be found that the descriptions of the various Books requisite for the clear and accurate record of Costs and Cash, and the instructions for keeping them, are as full and as explanatory as necessary; and that the Specimens contain entries of all the ordinary Cash transactions which occur in the course of business. The pro formâ Bills of Costs in the Specimen Bill Book are not intended as rigid precedents, though in the character of ordinary pre-

cedents they may be found useful, so far as they extend, in every-day transactions between Solicitor and Client. The chief purpose of these Bills is to illustrate the working of the various Books, and their connexion with each other.

It was at first intended to give, in addition, specimens of the method of keeping a medium, and also a small number, of books on the same plan, but as this would have extended the Work to inconvenient dimensions, and it is already larger than any other on the same subject, and as full instructions have been given by which the system can be adapted to any number of books as low as four, such an extension was considered superfluous.

At present it is believed that the directions and illustrations given are of such a nature that the Work may be referred to with confidence on any point relating to Solicitors' Bookkeeping, so as to render it an intelligible and a safe guide to the subject.

GRAY'S INN,

October, 1868.

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INTRODUCTION.

THE great importance to Solicitors of a simple and reliable System of Bookkeeping has been conceded with a slowness and reluctance which is remarkable in a body of professional gentlemen possessed of so much shrewdness and acumen. But, as circumstances appear to indicate, they are at last, if not fully conscious, yet rapidly becoming so, that to toil from year to year in the interest of others, whilst they overlook or neglect the means which contribute so much to ascertain and secure the reward of their exertions, is something like grasping at the shadow and losing the substance. It is surely unnecessary now, whatever might have been the case some years ago, to offer any proof in support of the assertion that, even after the expenses attendant upon good bookkeeping have been paid, the professional income of a Solicitor is greatly increased by his paying that strict attention to his costs and accounts which they not only merit but demand, or that such an increase of income is obtained without in any way injuring the interests of his clients; for it cannot be said with justice, that a man injures those with whom he has business relations when he only seeks to be properly remunerated for his labour and skill. This is one reason among many—and, supported by an honest and laudable self-interest, it is a powerful one—why Solicitors should be in possession of, and strictly follow, a good system of bookkeeping, which term should include the twin departments of costs and accounts, as being so neces-

sarily interwoven with each other, that to handle either of them efficiently the other must be thoroughly understood.

But there is another motive, which to some minds is even more attractive than self-interest. Wherever good bookkeeping exists, there is a positive feeling of comfort and security, and a freedom from harassing conjectures and petty annoyances, so that the mind of a Solicitor is left completely free to conduct the business of his clients, untrammelled with cares as to his own, and such a release is no doubt a powerful aid to business success. It is the mission of figures, scientifically handled, to remove confusion and doubt, and in their place to introduce good order and facts that are easily ascertained.

But to permanently establish such a desirable state of affairs a system of accounts must be divested of complexity, so far as the subject will admit; for if it be intricate, or extended more than is necessary, then all that has been done is to replace one tyrant by another, to eject confusion, yet bend to the yoke of an unwieldy accuracy. It is a fact that the schemes of bookkeeping usually submitted to the profession often fail in their purpose owing to injudicious curtailment and an attempt at simplicity not warranted by experience, or, on the other hand, are so complex and crowded with columns that they are difficult to be kept except by a law accountant; though most of them claim to be more simple and easy than it is possible for a science so exact in its results to be. As many problems are thought to be solved when there is no foundation for the premature confidence, so there are people who imagine that they have by a short cut arrived at a knowledge of bookkeeping, when, if the results are tested, it will be found that they have really wandered wide of the mark. It is important, therefore, that there should be real, but at the same

time efficient, simplicity in Solicitors' accounts, that nothing should be done which can reasonably and safely be avoided, and that there should be no more books, and no more columns or entries in them, than are absolutely necessary.

But if at times a false confidence does exist, owing to an imperfect comprehension of an intricate plan, it may be said with considerable truth, that in many offices there is no system at all, save one similar to that used by a Scotch Chancellor of the Exchequer, who hung up a riding boot on each side of the chimney nook, depositing money in one, taking from it as occasion required, and storing his receipts in the other, till, at the end of the year, he turned out the contents of both boots, and thus struck a balance. Incredible as it may seem, there are at the present time, in many offices, systems in use not much better than the Scotchman's. But other offices go to the opposite extreme, and use, or misuse, a large number of confusing, cumbrous, and complex books, which everybody, from the principal to the office boy, seem to have a hand in keeping, and whose results are disorder and inaccuracy.

It is with these considerations in view that the following pages and specimens of Account Books have been published, though it should be understood they are not intended as a treatise upon numbers, nor as developing an elaborate plan of bookkeeping, but to introduce to Solicitors, plainly and intelligibly, a system which has been found to work well in offices of diversified practice, and which is believed to be adapted to any circumstances.

DESCRIPTION OF ACCOUNT BOOKS AND INSTRUCTIONS FOR KEEPING THEM

BOOKS RELATING TO COSTS.

No. I.

Call and Postage Book.

(See Specimen at page 77.)

Call and
Postage Book.

A reliable record of attendances upon clients and letters written to them and upon their business is very useful when drawing a bill of costs or posting the bill book.

It is usual to employ two books for this purpose, and frequently they are clumsy in their arrangement and do not answer their purpose; for instance, it is rarely, or never, that they tell who has seen the client, or who has posted or delivered a letter, or if they do, it is only by referring to two books that such particulars are gleaned.

Its use and
object.

At page 77 a specimen is given combining a call book and postage book in one, and by which it is apparent at a glance what clients have called during the day, and who has seen them: information which is very useful in compiling bills of costs. It is also a record of letters posted and delivered, vouched by the clerk who has posted or delivered them, and there is also a check on the disbursements for postages.

This book should be kept in the general office by a copying or other clerk, who should, every morning, note, as shown in the specimen, the day of the week month and year, and, when a client calls, write his name, and who has seen him, in the proper columns, or a short note of any message or letter he may leave if the principal or clerk attending to his business should be absent. In the parallel columns it should be the duty of some one to enter the names of the persons to whom letters have been sent, and obtain the initials of the clerks who have posted or delivered such letters. Whenever a letter is posted the postage should be charged in the first money column, and the absence of the figure will show that the letter has been delivered. When the clerk receives a sum for postage stamps he should enter it in the outer column, and a comparison of the two will always show the amount he has in hand.

The call and postages book, if properly and punctually kept, will be found a very useful auxiliary; in fact, it is almost of primary importance.

No. II.

Sheets or Day Book.

(See Specimen at page 81.)

In the systems usually recommended to the profession elaborate instructions are given for keeping a record of charges from which a bill of costs may be produced in proper form and satisfactory to solicitor and client, but a very simple apparatus is quite sufficient for the purpose. In the best solicitors' offices, both in town and country, each clerk manages his own department, whether it be costs, accounts, conveyancing or common law, and each attends wholly to separate matters, having no superior but the principal.

Sheets or Day
Book.

Managing clerks are now an old-fashioned institution, and to confide the general management to one person is somewhat out of date; and copying clerks are not so much employed as formerly, it having been found cheaper and better to go to the law stationer than to be troubled with their dilatory habits and obtuseness. Under these circumstances, the staff of an office is composed of men of intelligence and ability, who can very well dispense with elaborate instructions for a clerk's day book, as to how it is to be kept and what is to be written in it. It is not thought necessary, therefore, to make any remarks as to the variety of books that are sometimes employed in solicitors' offices for the compilation of bills of costs, but proceed at once to show a plan, which has been admitted to be the most efficient and convenient of any hitherto tried.

A reference to the call and postage book will, at the close of the day, inform principal and clerks who have called and what letters have been written, and, with every occurrence fresh in the memory, each person should enter up his attendances and work for the day, which should be done thus:—The bill clerk should have in his possession a quantity of foolscap sheets, ruled with a money column on the right hand and a line to form a rather broad margin on the left. These sheets should be headed with the day of the week, month and year, and with the name of the person who is to use them, and in this state the bill clerk gives one every day to each person employed in the office, who then proceeds to write his charges thereon, filling in every particular, so far as it comes within his knowledge. These sheets are collected daily, at a fixed time, by the same hand that distributed them, and who ought to be an intelligent man, conversant with costs and able to draw and settle a bill. He drafts the charges from the sheets into a bill book, carrying each item to the proper client's account, subdividing the bills when necessary, ascer-

Method of
Sheets de-
scribed.

taining at once and filling in the number of folios in documents and other particulars, and so far as practicable, settling each bill daily. Now, as none but men of intelligence will have had a hand in costs entered in such a way, it will be found that in the majority of instances when a business is completed, the bill relating to it will be settled, or nearly settled, ready to hand; and to meet the necessity which does at times arise for alteration, it is well to have the bill book ruled closer than usual, and between every date to leave two or three lines blank, so that anything which has been omitted might be inserted. Or it may be ruled very closely, and every alternate line only used, which would leave ample room for alterations; but if the bill clerk is competent, the first plan will be found the most advisable and quite sufficient.

By this plan only one book is necessary for costs, and the sheets, being simply a means of collecting the items in a convenient manner, may, when rightly arranged, be bound in quarterly or half-yearly volumes according to thickness, if it should be thought desirable to bestow care on their preservation for future reference. Many reasons have been urged against the use of sheets, but none of them have been of any real weight, and experience in large offices has determined that the plan of using sheets is by far the best for many excellent reasons; one of which is, that the routine of distributing and collecting them daily forces upon the attention of both principals and clerks the fact, strangely disagreeable to them generally, that their attendances and work must be entered up. There is no valid reason why day books, as they are termed, should not answer as well; but it is a singular fact that, in practice, they are not found to do so by those who have tried both plans. But if books should be preferred, then any kind will answer the purpose; adopting, of course, the same system of posting the charges into the bill book. Under any circumstances,

Sheets preferable to Day Books.

Day Books may be used, if preferred.

the chief merit of any plan will be found in the regularity, which should be rigidly enforced, and perfect order with which every one dealing with the charges should be obliged to observe.

Drafting costs. Some offices have a custom of drafting each bill of costs separately, then numbering, indexing, and preserving, the drafts, by which means the use of any book at all is avoided, save an index to bills of costs delivered, which will be hereafter described. But such a custom leads sometimes to grave mistakes, and is not one which a good law accountant would advise to be adopted.

Shorthand in bookkeeping not advisable. A knowledge and the practice of shorthand is an essential qualification for the plan followed in some offices; but clerks of good ability, who, after all, are really the persons that make costs, rarely acquire such a knowledge, which is, in a solicitor's office at least, of a nature quite mechanical, and usually left to those who are copyists and no more. For many reasons, some of which must be self-evident, the extensive introduction of shorthand into a system of bookkeeping cannot be recommended.

Entering costs into the Bill Book direct. But whatever plan is adopted, the great advantages of simplicity, and the employment of as small a number of books as possible should be kept continually in view. In a limited business all preliminary entries may be dispensed with if some responsible and competent person will daily write up the charges against each client in the bill book. But posting the entries into it direct would be inconvenient in a large practice, and under any circumstances does not promote that order and perfect regularity which must be the chief merit of any system. All that is really required is that some person, having a fair knowledge of drawing and settling costs, should undertake the entry in the bill book daily, in a proper and sensible manner, of all business transacted, and in doing so he

may adopt sheets, day books, diaries, or any mode, so that it be concise, simple, and efficient, that circumstances render convenient; for, of course, the varying constitutions of different offices make it often necessary to alter and modify a plan which may be precisely adapted to other places.

The sheets or day books of the different principals and clerks should be entered up every morning or evening, but under any circumstances should be ready by a stated hour daily; so that not only the bill clerk may collect them in order to post their items into the bill book, but that they may be ready at any time to lay before the principal. The entries should be full and explanatory, and if the charges are carried out in the money columns by the clerks, and the disbursements entered short, it will be a good plan, and an excellent guide to the principals as to the value of the services of each clerk.

No. III.

Bill Book.

(See Specimen at page 92.)

Whilst discussing the method of collecting the Bill Book. charges for the bill book, the importance of as much simplicity as is consistent with efficiency has been inculcated. As has been remarked, different offices require varying treatment, and a plan which will answer exceedingly well in one may require adaptation to circumstances in another.

In offices of large business, where able and intelligent clerks are employed, and where each conducts solely the matter entrusted to him, it has been practically decided that the plan of using sheets is the best and most convenient. The length of documents

Charges carried to Bill Book without the medium of Day book or Sheets.

As to employment of law accountants and costs draftsmen.

may be readily gathered from the stationer's account, which should be periodically examined and checked by the bill clerk, and the sheets are, or should be, presented by the gentlemen who fill them up in an intelligible and regular condition, which is a result very rarely attained when anything relating to costs is left to the care of copyists. In an office of moderate practice, where the principal has a managing clerk, the shortest course would be for the latter to enter daily, or at short intervals, but always regularly, the charges to each client's account in the bill book without any medium at all, and in such a case the call and postages book would be found a useful remembrancer.* Or the principal may (and this observation applies also to a small practice, where copying clerks only are employed) keep, in some eligible shape, a clear and full *omnium gatherum* of all business transacted, and resort periodically to the services of a professional costs draftsman and law accountant, who will readily compile his costs and keep his books in good working order. But caution should be exercised in the selection of such assistance. Not only the person actually engaged in the work, but also those through whose agency he is employed should understand their business perfectly, for if the agent be a tyro in the matter, how is he to judge of the qualifications of another? This is mentioned because the profession are sometimes informed that they can have the service of gentlemen who have especially studied the department of costs and accounts; such gentlemen it is evident being selected by those who really must be, from their occupation, quite unable to judge of the ability of the persons whom they employ. With acknowledged law accountants the case is different, but the profession ought to have some good and real proof that those to whom they entrust their costs and

* See Note A.

accounts are competent men. Not long ago an application was made to an agency, making itself known by means of advertisements, to send an efficient person to draw costs, and it will be sufficient to name one or two of the items included in the bills he drew to show how well the draftsman was fitted for the work chosen for him by those who were innocent of any practical knowledge of costs or accounts. One of the charges would have excited the ire of a taxing master. It ran thus:—Attending you when you said you would call again, 13s. 4d. Another was as follows:—Attending you when you left a receipt, 10s. To insert such items in a bill showed either ignorance or carelessness; qualities by no means desirable in a costs draftsman, who, when such entries came under his notice, ought to have made searches and inquiries till he had arrived at a proper explanation, which should have been added to the bill, or if such an explanation could not be found, then he should have omitted so objectionable an item altogether, or at least altered its shape, and not put any figures against it. After having drawn a large amount of costs, amongst which such absurdities were by no means scarce, this accomplished and conscientious draftsman obtained from the solicitor, in whose service he had exercised his abilities, a tolerably flattering testimonial, armed with which he would, of course, go elsewhere and do likewise. This shows that those who give testimonials of ability should be fully capable of forming an accurate judgment upon the skill and efficiency of those whom they recommend, for if such capability be absent, the testimony is really valueless. How can solicitors, as a rule, with much more profitable and pleasant work on their hands, be expected to stoop to the drudgery of mastering the mysteries of costs and accounts? But if the costs draftsman be a thoroughly competent person, a solicitor profits

largely by the ability and experience which is brought to bear upon his costs and books. The increase in the amount of his charges, and, notwithstanding this, the satisfaction to himself and his client which results from a well-drawn bill of costs, far more than repays him for the apparently, but not really, high remuneration he gives for such services.

As to the working of the Bill Book.

To show the working of the bill book we subjoin a short bill, observing that it is intended only as an illustration, useful for the purposes of explanation at this place, but that it has no correspondence, in names or amount, with any of the specimens of account books commencing at page 73.

Fair copies of bills of costs, to keep unnecessary.

This bill, names and dates excepted, is a verbatim copy of one which was posted from sheets, and at the close of the business it was found that not a single alteration or addition was required. The bill book which contains it is a model of neatness, and appears more like a book used for copying bills of costs delivered than a draft bill book; and indeed, it answers, in one, the purposes of a draft and fair copy to keep; which latter, with proper management, is quite useless and simply a waste of time and material.

ALFRED HENRY NORMAN, ESQ.

Example of entries in Bill Book.

Date.	Particulars, &c.	Charges in gross.		Dis- burse- ments.
1868.	<i>Charges of mortgagee's solicitor as to loan of 500l. to Mr. Hugh Saxon, on security of freehold property at Westbridge.</i>			
Feb. 1	Attending you when you informed me that you had agreed to lend Mr. Saxon 500l. on security of his house, &c., at Westbridge, advising as to sufficiency of security, and you instructed me to write to his solicitor for an abstract of title to the property ..	..	6 8	
	Letter to Mr. Saxon's solicitor (Mr. Dane) upon the subject, and requesting him to send me an abstract .. ..	..	5 ..	
	Carried forward.. ..	£	11 8	

ALFRED HENRY NORMAN, ESQ.

Date.	Particulars, &c.	Charges in gross.		Disbursements.		
	Brought forward £	11	8			
Feb. 3	Having received abstract, attending Mr. Dane, and making appointment to compare it with the title deeds	6	8			
" 4	Attending comparing the abstract with the title deeds accordingly; self and clerk engaged five hours	2	10			
" 5	Perusing abstract of title—42 brief sheets ..	4	13	4		
"	Fee to counsel and clerk to advise thereon ..	3	5	6	3	5
"	Attending him	"	6	8		
" 6	Instructions for requisitions on title	"	6	8		
"	Drawing requisitions—4 sheets	1	6	8		
"	Fair copy thereof	"	13	4		
"	Writing Mr. Dane therewith and thereon ..	"	5	"		
" 7	Perusing replies to requisitions	"	6	8		
"	Instructions for mortgage	"	6	8		
"	Drawing mortgage—folios 60	3	"	"		
"	Fair copy thereof	1	"	"		
"	Fee to counsel and clerk to settle	2	4	6	2	4
"	Attending him	"	6	8		
"	Writing Mr. Dane therewith and thereon for perusal on Mr. Saxon's behalf, and clerk's attendance	"	6	8		
" 10	The draft mortgage having been returned to me approved, engrossing same—folios 60 ..	2	"	"		
"	Attending to get stamps affixed thereto ..	"	6	8		
"	Paid for stamps and parchment	2	17	6	2	2
"	Writing Mr. Dane therewith for examination ..	"	5	"		
" 11	Attending him, making appointment to complete	"	6	8		
"	Letter informing you of appointment	"	5	"		
" 12	Attending at the Common Pleas Office searching for registered judgments, Crown debts, &c., and found none	"	13	4		
"	Paid fee for search	"	1	"	"	1
"	Attending you and Mr. Saxon when the mortgage was executed and the matter completed	"	13	4		
"	Letters, messengers, cab-hire, and petty disbursements not otherwise charged	"	7	6	"	4
	Debited in ledger fo.	29	12	8	7	18
<i>Fair copy of this bill handed to Mr. Norman, and paid by Mr. Saxon on completion of the matter, February 12, 1868.</i>						

After the name of the client who instructed his solicitor has been written at the top of the page, and im-

Instructions as to keeping Bill Book.

mediately upon that being done, the name inserted in the index, the bill should commence with a short description of the matter to which it relates, as concise as is consistent with clearness, and such a synopsis will be found very useful, especially where there are several matters, which should be divided into separate bills. In thus keeping each matter distinct, such as mortgages, conveyances or actions, a great advantage is gained, for besides the increase in the total, the narrative reads intelligibly and connectedly without the confusion which arises from the mingling of several matters in one bill. If in the progress of such business there have been cash transactions which it would not be proper to include in the bill itself, a cash account should accompany the bill when delivered, in which the amount of charges for each matter is debited, but if there are only the usual disbursements for stamps and fees, then there should be a summary at the end of the bill setting forth each matter shortly and showing the total. Of course if it only contains one matter, then no summary is needed. Some prefer keeping the payments, especially when they are heavy, out of the body of the bill, and give a list of them at its foot, by which method the client sees that his solicitor's remuneration is not so large as it would otherwise appear to be, for some people have an absurd idea that a bill of costs is all or nearly all profit.

Payments in
bills of costs.

Observations
upon *pro*
formâ bill of
costs.

It may not be out of place to make a few observations upon the foregoing *pro formâ* bill, the first item of which calls for no comment, as it explains itself; but the second, which is a charge of 5*s.* for a letter, may be open to some objection. The strict rule is that ordinary letters are 3*s.* 6*d.*, and 5*s.* is charged only when they are long and special; but in a conveyancing practice of the better order the higher rate is the one usually adopted. The third item is unobjectionable; only perhaps in a small affair 3*s.* 4*d.*

would be inserted instead of 6s. 8d. But in all bills a certain discretion, governed by circumstances, must be exercised. In the fourth item 6s. 8d. is charged for the principal, and 3s. 4d. for the clerk, per hour, which is quite proper. Subject to these observations, all these items would probably be allowed on taxation; but it should be borne in mind that in taxing conveyancing costs no positive rule applies, for charges allowed by one Master may be disallowed by another. The reason is that the regulations governing the taxation of this class of costs are yet in their infancy, for until the year 1843 there was no power instituted for taxing conveyancing bills. A portion of the charge for perusing the abstract would probably be disallowed, though it is the scale of 6s. 8d. for three sheets which custom has sanctioned, and which is universally followed in bills not intended to be taxed. Probably 3l. 3s., the same as the fee given to counsel, would be allowed. It may be taken as a rule that a charge of 6s. 8d., and more if necessary, is allowed for instructions for any document whatever, 1s. per folio for drawing, and 4d. per folio for a fair copy, which last is not always made, though it would be disallowed unless produced. One exception to this rule is the case of requisitions on title, which are charged for by the brief sheet. 8d. per folio is the proper charge for engrossing conveyancing documents, which includes the examination of the engrossment with the draft, and 5s. for each skin of parchment. 13s. 4d. for searching for judgments at the Common Pleas office is ample (unless it be done by an agent, when he will charge in addition a letter stating the result), for a quarter of an hour is quite sufficient time to make any search there. The old scale, which was 13s. 4d. for judgments, 13s. 4d. for crown debts, and 13s. 4d. for annuities, may be still adhered to if the solicitor thinks fit; but it would scarcely be allowed, as it

applied to the period when a lexicographical index had not been prepared. The case is very different at the Middlesex registry, for there a portion of the list of incumbrances is alphabetical only, and a charge should be made according to the time engaged. 13s. 4d. is usually allowed for reading over and attesting the execution of a deed, but if much time is taken up with the completion a higher amount would be proper. It has been found convenient in practice to keep the disbursements for cab hire and other similar petty payments out of the body of the bill, and give them in one sum at the end, though it has been said that such a plan does not always find favour with a taxing-master. Except where mentioned, the items in the bill would be allowed on taxation, though it is not one which is strictly intended to undergo that ordeal. It is submitted that precedents of costs should contain an analysis and explanations like these, as much better as possible, which would enable a clerk to prepare a bill on all ordinary occasions satisfactorily.

As to charging
an agreed sum
for bills of
costs.

A practice has now become very general of charging a sum agreed on between solicitor and client, which includes everything but payments for stamps and searches for incumbrances. It saves much time and trouble, and is more satisfactory to all parties concerned than the legal, but unsound, system of charging according to the length of documents. But the same entries should be made in the bill book as if it were intended for the bill to be delivered in detail, for at present solicitors in the matter of their charges are treated by an uncomplimentary legislature precisely like cab drivers. If a contract is entered into with a client to transact a certain business for a fixed sum, the solicitor is bound by his engagement, though the more fortunate client may, even after payment, repudiate his agreement, and insist on the payment of such costs only as taxation allows. In the year 1865,

Lord Westbury, then Chancellor, introduced a bill which would have legalized a contract between a solicitor and his client for work to be done; but though a majority of the profession was in its favour, it was unfortunately rejected. A perusal of the debate which took place upon the question in the House of Lords in March of that year will show the able arguments with which Lord Westbury supported the measure, and the objections taken to it by Lord St. Leonards, who, upon the ground that it was an innovation, declared it to be vicious in principle. The subject is one which, thoroughly discussed and examined, will be found of great interest both to the profession and the public. As the great Chancellor justly observed, the restriction which forbids a contract to be entered into between solicitor and client partakes of the error and absurdity of ancient laws, and is practically the last relic which remains in our institutions of the attempt, always being foiled, to regulate the remuneration of persons in any trade or profession.

Lord Westbury's plan as to contracts between solicitor and client.

Each bill in the bill book should commence with an explanatory item, the contents of which are generally furnished by the preliminary attendance. Then the bill should be, in order of date, a clear and connected narrative, and if the entries on the sheets, day books, or other medium, should read discursively, the bill clerk should use such language in framing the bill as will make it read smoothly and properly, each item having reference to, and flowing from the one preceding it. Synthetic arrangement is not wholly thrown away even in the compilation of so dry a production as a bill of costs. As each item is written, the charge should be affixed to it; for though such charges may afterwards—though if due care be observed it is but seldom that they do—require modification, yet at the time a business is in the course of

Arrangement of entries in Bill Book.

transaction, the particulars relating to it and the adequate remuneration for it, can better be defined than when, from the lapse of time, portions of its history may be forgotten. When the bill is concluded, and its total ascertained, it should be carried to the ledger; and the propriety or expediency of passing it through the cash book will be discussed on arriving at that branch of the subject which relates to the accountant's, as distinct from the bill department.

Disbursement
column in Bill
Book.

In the second or outer column,* in the form of a bill book now given, disbursements only are entered, and when the bill is copied for delivery, of course this column is disregarded. But its use is very important, as will hereafter be seen, when describing the disbursement book, for each payment noted in it is posted from that book, and it shows unerringly, if both are properly kept, when any disbursement is omitted, which more frequently happens than is generally known. At the conclusion of the bill this outer column is also added up, and then, at a glance, the amount of profits, distinct from payments, is seen, forming a convenient reference for the solicitor if he should be asked for an abatement of his charges.

One entry may require immediate explanation. It will be observed, that 2*l.* 17*s.* 6*d.* is charged for stamps and parchment, and only 2*l.* 2*s.* 6*d.* carried into the disbursement column. The difference lies in the fact that a sum of 15*s.* for three skins of parchment is included in one, and not in the other entry; parchment being debited to office expenses with other stationery. The same observation applies in a certain measure to the concluding item also. The note at the foot of the bill may be used or not. If it be used, the final destination of the bill, and how it has been disposed of, whether delivered by post or hand, and as a signed bill or not, is recorded in the book itself,

Memorandum
at foot of bill
in Bill Book.

* See Note B.

and it takes but very little time or trouble to append such a note; but its absence would cause no inconvenience, for the costs index will contain the same with other information.

Keeping the bill book and the preparation of costs is peculiarly the province of a competent bill clerk, but if the employment of such a functionary be inadmissible, owing to a limited practice or otherwise, then a professional costs draftsman should be periodically engaged, or the principal or the managing clerk should give attention to that branch; though either of the latter two would be better employed in accumulating costs than in recording them. Ordinary clerks only disfigure books, and throw together a mass of incoherent nonsense, irritating to the client and to the solicitor also, whose true interest it is, in this case as in all others, to put the right man in the right place.

Bill Book
should be kept
by a competent
clerk.

As to the addition of agency charges to a bill of costs, incorporating town with country charges is not a plan generally approved of. The two narratives will not mingle well, and only serve to interrupt each other. The total of the town business may be entered at the foot of the bill as a payment, or it may be given in detail in the same place. If the bill should have to be taxed, it is more than probable that the London agent will have to re-draw it in a proper form for that purpose. Agency costs are, or ought to be, sent into the country with a double column attached, one showing the amount payable to the agent, and the other the amount payable to the country solicitor by his client. Each matter is separate, and, after the totals are ascertained, the country portion is entered in its proper place in the bill book, and the town portion to the credit of the agent in his account. The agency bills are then paged, supplied with a suitable index to each business contained in them, and, being preserved conveniently for reference, the contents are always

Agency
charges ;

their treat-
ment.

available when it may be necessary to annex a copy of them to the country charges.

In the specimen bill book (see pages 104 to 116), there is a *pro formâ* bill showing town and country costs incorporated; a second bill showing town and country costs separate, the agency charges being set out in full at the end; and a third short bill showing the agency costs charged in a lump sum as a payment. As in any business, however heavy, the principle would be the same as in these examples, they may be useful as guides in similar transactions.

Arrears in Bill Book should not be permitted.

The bill book should be posted daily, or certainly not allowed to get into arrear. No blanks that can be filled up should be left, but a space between each date for unforeseen additions or alterations, as already described, is convenient. The business expenses should be carefully and regularly posted from the disbursement book into the column headed "Disbursements" in the bill book, and a reference to the latter attached to the former (see "Specimens of Account Books"). The absence of this reference would show that the payment opposite to it had been overlooked, and its invariable presence that all had been charged.

No. IV.

Voucher Book.

(See Specimen at page 125.)

Voucher Book. A voucher book is very useful in large offices where the cashier is frequently giving money to clerks for disbursements, the amount of which cannot at the moment be precisely ascertained. When the cashier hands money to a clerk he enters briefly such particulars as he then knows, and also the amount in the first money column, to which the clerk receiving it appends his initials. Upon his return from transacting the

How to keep it.

business respecting which the money was received he hands any amount that may remain unspent to the cashier, who enters it in the second column with his initials opposite. The balance will then be entered in the third column, which contains the amounts of which full particulars are to be entered in the disbursement book, with which the voucher book corresponds.

This method enables every one concerned to verify each transaction by the initials of the person receiving or returning money, and is a good authority in settling disputes which sometimes occur upon this subject; for out-door clerks and others are continually drawing money from the cashier without being able to state the precise sum they require, and then it is usual for scraps of paper, in the shape of memoranda, to be floating about in an unsatisfactory manner. Sometimes these clerks draw less than the amount they require, commonly more, and frequently questions arise which originate in a defective memory, or in the loss of the scraps mentioned. Petty payments, for which formal receipts are not given, may also be vouched by means of this book when the cashier's accounts are audited; but it is of no importance to a system further than to answer the purposes indicated, and for the convenience of the cashier, and may be used or not, at pleasure.

Its use and
object.

Vouching
petty pay-
ments.

Use optional.

No. V.

Disbursement Book.

(See *Specimen at page 128.*)

The disbursement book is one which may be termed subsidiary to the cash book, or what would be a better

Disbursement
Book.

May be omitted, but its use advisable.

definition, a useful but not indispensable assistant to it. A disbursement book may be omitted in a limited business, for every item in it can be entered in the cash book; but in that case the latter would be loaded with a mass of trifling details which would occupy much space and interfere with its neatness and perspicuity. In a large business this interference would become embarrassing, and in practice, where good bookkeeping is enforced, a disbursement book or a book of a similar nature, perhaps under another name, is generally used.

Separation of payments.

Hitherto no disbursement book has been published which will satisfactorily and clearly separate the three classes of payments which usually make up its contents. These are:—Payments on a client's account, which are too trifling to be paid by cheque, but which nevertheless should not be included in a bill of costs, but form a portion of a cash account; expenses incurred on account of the office; and lastly, those disbursements which can properly be included in a bill of costs. With regard to the first class, they ought to be posted from the disbursement book directly into the ledger, so that a cash account may at any time be prepared for delivery in a few minutes; and though it is apparent that such petty payments have been already credited to cash in the cash book, and debited to office expenses in the ledger, yet that circumstance will form no obstacle, as will hereafter be shown when treating of those books. A case is contemplated where it is the routine to pay every amount received, without exception and however trifling, to the principal's bank account, and to draw cheques for all payments above a specified sum, say 3*l.* or 5*l.*; all outgoings under that amount to be paid from the cheques supplied to the cashier for petty cash. Such a rule is strongly recommended to be invariably and strictly followed, unless in rare cases it should be rendered

Bank transactions.

impracticable by the distance of a bank from the office. If a proper and business-like method be observed, no extra labour is incurred in doing this; on the contrary, much is saved, and the total separation of the receipts and payments forms an excellent safeguard against misappropriation or confusion. It has been found in practice that cash transactions so kept quite distinct never get into such disorder as in some hands they are apt to do when mixed up with each other. It is not intended that the pass book should act as a voucher, or as a proof of any transaction, superior or equal to a solicitor's own books, though it is no doubt a good check upon them; but the plan recommended is one highly conducive to good order, and, in addition to other advantages, to a clear and distinct arrangement in accounts. It is important that no payments but those strictly chargeable to costs should be included in a bill; for if there were no other objection it would be a sufficient one that they would often make it appear out of all proportion heavy in amount. These remarks show that some weight is attached to that column in the disbursement book headed "Payments for Clients," and it is certain that inconvenience, causing a resort to awkward expedients, has been felt in working a system where it is absent, as it usually is in books of this kind. As regards "Office Disbursements," their nature is so obvious, and they are so easily separated from other payments, that the column devoted to them requires no comment. The column headed "Business Disbursements" should contain all such payments as can properly be included in a bill of costs, and as there is a reference against it to the bill book, where these items are charged in their proper places (see *pro formâ* bill, page 92), no payment can be omitted, as is frequently the case where the second column in the bill book and the reference here indicated are absent.

Payments included in bills of costs.

A glance at the arrangement in the specimen forms will explain the other columns.*

Disbursement
Book should be
posted daily.

The disbursement book should be always kept entered up, and the column headed "Payments for Clients" posted daily into the ledger, and that headed "Business Disbursements" into the bill book. The amounts "Received to Disburse" should be entered as soon as they come to the cashier's hands, and the book itself should be balanced at the foot of every page, or at least periodically, so as to show at frequent intervals the balance in hand.

No. VI.

Index to Bills of Costs delivered.

(See Specimen at page 140.)

Index to Bills
of Costs.

This form of an "Index to Bills of Costs delivered" is believed to be entirely original. It is intended to serve more than one purpose, and to show at a glance much useful information, which can only be arrived at usually by a prolonged search, or by keeping an increased number of books.

Contains ad-
dresses of
clients.

Whether the business be large or small, this book is useful, for it gives, in a readily available shape, the names of clients, their addresses—which saves the trouble of keeping a book for that purpose; for the address of a client is sometimes forgotten, and it is found convenient to have a reference close at hand to ascertain it—and the nature of the business to which the bill relates, which will frequently prevent a search in the bill book; but if that should be unavoidable, then the page and number of that book is shown. Then follow the amount of the bill and the folio in the ledger, in which it is debited to the client—the date of

Use and object.

* See Note C.

delivery, so that on an application for payment it may be stated when the particulars were delivered—whether it was delivered as a signed bill or not; that is, if sent in such a shape that an action may be brought for its recovery. For such a purpose a bill should have at its foot the words “This is my bill of costs,” to which should be appended the signature of the solicitor delivering the bill, or, to avoid such a formal notice, which may be considered to border on the offensive, a letter may be written referring to the bill specifically, and stating its amount and nature, which letter must be signed by the solicitor personally. Next follows the date of payment, and when it is desired to ascertain in a brief period what bills which have been delivered are unpaid, a reference to this column gives such information at once. The last column may be used for any general notes which it may be found useful to make. This book should have a subsidiary index,* with one letter to each opening, for as the bills are entered in it in order of the date of their delivery (and not alphabetically, which arrangement would be absurd), an index to the names of clients is necessary to show the folio on which an entry may be found. As such a book, containing one hundred folios, would, unless the business be very extensive indeed, last a great number of years, it will be as well that the horizontal lines should not be ruled so close together as is usual, so as to avoid confusing the eye by crowding the matter.

Signed bills of costs.

Size of book.

It is not absolutely necessary to use this book: it may be omitted without detriment to good order, and if it be determined to have as few books as possible, then let it be dispensed with, but at the same time it is very useful, and amply repays the little time and trouble requisite to keep it; but if used it should not be neglected, and its various columns should be kept with regularity and method, according to their design.

May be omitted.

* See Note D.

RÉSUMÉ

AS REGARDS BOOKS RELATING TO COSTS.

Résumé.

BEFORE treating of that department more particularly relating to cash and accounts, it may be well to summarize the results arrived at so far as costs are concerned.

Charges to be entered and posted regularly.

Indexing names in books important.

The first step undoubtedly is for the principals and clerks to record the charges for the work which they perform in a clear and convenient form for collection to each client's account in the bill book. The comparative merits of sheets and day books have been discussed, and whichever may be preferred it matters little in the end, so long as the charges are entered quite regularly and in a proper manner, and that they are posted into the bill book daily, or at short stated intervals, settling each bill so far as possible as it progresses, and not leaving any blanks, uncounted folios, or facts unascertained, which can be cleared up at once, to give trouble and occasion vexation and loss of time at a future date, when the circumstances will have faded from the memory. And it is a very great point for invariable observance to take care never, under any circumstances, to omit indexing the client's name in the bill book, and indeed any other book, immediately the account has been opened. A bill of costs, relating to a matter forgotten for the moment, may be overlooked altogether in a general settlement, and it often happens that duplicate entries are made at great length through carelessness in this respect.

The use and value of the second or outer column in the bill book have been shown, not only as a means of enabling a solicitor to ascertain without trouble or search what may be the amount of his profit on each bill, but also as a correspondence with the column headed "Business Disbursements" in the disbursement book, by which no payment of that nature can

be omitted if both books are properly kept. So far then as the costs department is concerned, it would appear that the following books are convenient and conducive to good bookkeeping, though all of them are not absolutely necessary :—

1. POSTAGE AND CALL BOOK.
2. SHEETS OR DAY BOOK.
3. BILL BOOK.
4. VOUCHER BOOK.
5. DISBURSEMENT BOOK.
6. INDEX TO BILLS DELIVERED.

Books advisable.

These are the books that are really almost indispensable in a large business, but in a small one it is possible, by posting the charges directly into the bill book, and by disfiguring the cash book with a host of insignificant items, to dispense with some of them, and the list will then stand thus :—

1. POSTAGE AND CALL BOOK.
2. BILL BOOK.

Books necessary.

But it is more than doubtful if anything is really gained by making one book answer the purposes of two or three; or, at any rate, what is saved in time on one occasion is lost subsequently, and it is therefore advised that a number of books adapted to the circumstances of each practice should be kept, and even the first list is by no means formidable, and in fact will take little, if any, more time to keep than the lesser number. But if it should be determined to keep the accounts of an office with as few books as possible, and it is a matter of indifference whether the cash book is neat or confused, then let it be understood that the bill book receive attention daily, without fail, in some such manner as the following :—At some suitable time during the day collect together the letter book, call and postage book, the letters received and the notes of attendances, and the disbursements for the day having of course been entered in the cash

book (a disbursement book not being kept), let it be at hand for reference, and with these materials proceed to post the day's work to each client's account in the bill book direct. Perhaps if this be done very regularly, carefully and methodically, there will not be much omitted, especially in a small business where the attendances have principally fallen under the cognizance of the principal himself; but if there should be more than one principal, or clerks who see clients, then it will be found necessary that they should make minutes of their attendances in their diaries; and this will be only an abbreviated day book, or sheets, in another form, without the clearness and precision which attend full and proper entries.

In a large office an attempt to do without day books or sheets would be simply impracticable, and there can be no doubt that such a course involves some loss in all but small or peculiarly constituted offices.

Regularity to
be observed in
bookkeeping.

But whatever number of books may be kept, it should be a standing order in the office that perfect regularity be observed in its bookkeeping. Accounts are matters of fact, and will not very well bear a slipshod treatment, or a careless attention given to them at odd times when caprice or inclination may dictate. Much time, trouble and expense will be saved if an appointed hour be set aside for certain work to be done, and if that regulation so far as practicable be rigidly observed. It may be accepted as a certain fact that a solicitor's books will amply repay for the bestowal upon them of proper skill and attention, and that a bill of costs well and carefully drawn is infinitely more profitable to the solicitor and satisfactory to the client than a confused mass of charges thrown together by an ignorant or careless hand, with the unsound idea that it matters little so long as a bill of costs is in some way delivered and paid.

Whether the whole of the books mentioned, or a portion of them are used, these principles apply; but with a limited number even greater care and punctuality are needed than with the full quantity. Two observations are appropriate whilst considering the number of books: whatever is worth doing at all, is worth doing well; and it is not altogether true that one book, made to do duty for two, consequently saves time or expense.

BOOKS RELATING TO CASH ACCOUNTS.

THOSE books which are necessary, but not all of them indispensable, in dealing with the costs department of a solicitor's office have been discussed, and those requisite to keep a correct record of cash transactions are now approached. In reality only two are absolutely needed for that purpose, though, under certain circumstances, it may be convenient to use an increased number. And here it may be remarked, that if more books are mentioned than are usual or may seem necessary, yet they are referred to in order to fully illustrate solicitors' bookkeeping, and to put before the profession a choice of materials from which they may select such a portion as will suit their individual requirements; but the smallest number of books which should, under any circumstances, be used,

Number of
books neces-
sary.

is stated in a subsequent page, and instructions given for keeping them upon a system which the most eminent accountants have decided as one which will secure the much desired result of good and accurate book-keeping with the least expenditure of time and outlay possible. It may further be observed that the plan in course of delineation is not an exclusive system, emanating from a single mind earnest in elaborating a favourite theory, in the pursuit of which all utility which does not coincide with its own pre-determined views is disregarded, but is the result of long and careful investigation, sanctioned by extensive usage and the approval of those who are professionally entitled to decide authoritatively upon the merits of such a subject.

Cash Book
and Ledger.

The two books which *must* be employed in the cash accounts of a business are a *cash-book* and a *ledger*; and the former may well be termed the key-stone of the arch of bookkeeping. To arrive at a proper comprehension of the science—for a professional knowledge of accounts does really deserve that dignified appellation—it is very necessary that the scope and intention of those books should be well understood, and we will therefore give a definition of them. The cash-book is a record of amounts of money *received* and *paid* in order of date, and it is submitted that it should be reserved for this purpose exclusively, and not be encumbered with a mass of details foreign to its title and nature. This remark should be borne in mind, as it will have an important bearing upon the question as to which is the simplest and yet most effective form of a cash book.

In that book cash is personified, and consequently all amounts received in the course of business are entered on the left hand or debit side of the folio; cash being supposed to be a debtor for the sum, and amounts paid are entered on the right hand or credit side of the folio; cash being thus credited with any

deductions from the total it receives. In the ledger this process is reversed, the name of a person being written on the debit side, and items chargeable against him entered there, whilst cash received is passed to the credit of his account on the right hand side. It will thus be seen that the cash book is an account with an intangible personage, whom accountants term "cash," whilst the ledger is a subdivision of that book into a multitude of accounts with actual persons—the cash book showing the total result, and the ledger the individual results.

If these books are properly kept they answer unerringly, and as often as choice may dictate, the two important questions which should be always kept in view:—(1) Whether the capital invested in a profession or business increases or decreases in the course of the operations performed upon it, and, as a corollary, whether there is a profit or loss, and how much of either; and (2) the amount of debts, in gross and detail, owing to and from a solicitor, and whether his assets or liabilities are the greater. These points accurately determined, the end of bookkeeping is attained, and the results of giving and taking credit, and paying and receiving money, in which the dealings of a business consist, being known, nothing further can be required. Balance sheets and cash accounts, whether between solicitor and client, rental, in a chancery suit, of executors or administrators, or in any other form, are but off-shoots of the cash book and ledger system, which once understood renders the preparation of any such matters easy to a mind disciplined by the continual use of figures. The student of bookkeeping will do well, therefore, to master the intricacies of these two books thoroughly, and having done so he will have passed over the *pons asinorum* of accounts, on the wrong side of which so many, as is precisely the case with a nobler science, toil and confuse themselves, labouring under the rash and mistaken notion

Questions
answered by
them.

Bookkeeping
requires appli-
cation.

that they have passed it, when really they have missed the mark altogether. To enter debits on one side and credits on the other seems very simple, and truly some works on bookkeeping would fain make the whole routine of accounts delightfully easy to the most limited comprehension, but if an accountant examines the books of an office after they have been kept by a person whose tuition has been so rapid and professedly complete, they are found to be very far removed from a satisfactory state. Bookkeeping is simple, when once its principles are digested and thoroughly understood, but this result cannot be brought about by an hour's moderate application, as in one instance it is said it can be. Whenever such an absurd assertion is made, it may be taken for granted that he who makes it is unacquainted with the subject of which he treats. When such a confident statement is put forward respecting bookkeeping or any other attainment, there rises to the recollection the story of the bird which, when all the other members of the feathered race had been taught how to build their nests, had in some way been absent, and making a complaint of its destitute condition, another bird, perfect in the art of nest building, was directed to impart the necessary skill. Only a portion of the task was accomplished when the untaught bird screamed out to its instructor:—"That will do: I know perfectly well how to make a nest now," whereupon the teacher left in disgust, and even to this time the prematurely knowing one can build only half a nest, and is, perforce, content with such imperfect accommodation. It is strongly suspected that many bookkeepers are in the same position, and that, stopping at the half-way house towards efficiency, their last state is worse than their first. This is not written to deter any reader from learning bookkeeping, an accomplishment so beautiful and exact in its demonstrations, but rather to induce him to devote a proper amount of time and attention to its study, for

which he will be surely and pleasantly rewarded. That which the mighty mind of Newton remarked of a great science is as true of a comparatively unimportant one:—"It was only as the field of knowledge opened before me that I became painfully aware of how little I really knew."

It is an accepted maxim that bad bookkeeping is worse than none; the bad leading oftentimes to a false security. Intelligence and skill are most certainly necessary to make a good or even tolerably useful accountant; the intelligence of course no instructor can give; but that qualification present, a patient application will produce the skill, and the materials for that application it is hoped may be gathered from these pages. There is another fallacy which ought to be dissipated, which is, that the bookkeeping of an office, meaning costs and cash, may be disposed of by a copying clerk in a short time, say an hour, each day. Under any circumstances where this can be done the business must be small indeed, or the work must be clumsily and imperfectly performed, to the loss, though he may be slow to perceive it, of the solicitor. If the items are only copied into the bill book from the sheets or day books, a mass of matter may be almost uselessly transcribed in a short time, but very little would be gained unless the charges in the bill book presented some connected and sensible shape, so as to be ready for settlement. Besides, every one knows how annoying is a mere copyist in accounts, and how, under such a management, many routine charges are omitted which ought to be inserted, and would be inserted, to the profit of his employer, by a competent bill clerk. This remark applies quite as forcibly to the task of posting the contents of the cash book into the ledger. It is not always that the one can be judiciously an exact copy of the other; besides, balances and many other details are continually occurring which require

Bad book-keeping worse than none.

Time required to keep books.

time and attention, and demand the treatment of a person possessing a knowledge of accounts.

Employment
of accountants,
&c.

A solicitor having only a small business would find it profitable to employ such a person, even if he were not wholly occupied; for if he were a competent costs draftsman and bookkeeper he would possess general abilities through which his time could be utilized when not engaged in those departments, but in an office of large practice it is simply pecuniary suicide to dispense with such services. Good bookkeeping is really so important, profitable and indispensable, that if a solicitor determine not to have a bookkeeper on his permanent staff, he should take a course which is often adopted with much advantage—to enter into an annual contract with an accountant, by which his costs and books would be always kept in good order at an expense less than that of a clerk constantly employed for the purpose.

No. VII.

Cash Received.

(See Specimen at page 145.)

Cash received.

May be
omitted.

This book bears nearly the same relation to the cash book as the sheets or other forms for collecting the materials for costs bear to the bill book. It may be used or not, as found convenient, or as the circumstances of an office render the employment of many or few books desirable. But in the accountant's department of large offices it has been found to be of much use, nor is any time in the end lost by making the entries in it. It is proposed to label this book "Cash Received." It has been called a waste book and by other names, but the words "Cash Received" are

more truly descriptive of its nature than any other title.

It is intended to serve two useful purposes: to collect in readiness for the cash book the particulars of the money which has been received from time to time, and to show at a glance the totals paid into the bank day by day. With regard to the first purpose, it is well known that when entries are made in a cash book at irregular intervals, as the money is received, it presents very often a dirty and confused appearance, and that erasures and interlineations are frequently made which disfigure the page and disturb that neatness which should characterize the principal books of accounts. Such alterations are sometimes rendered unavoidable from the fact that the exact circumstances attendant upon an entry are not always known at the moment the amount is received, so that the explanation of an item, which ought always to be full and explicit, cannot be then given, but those circumstances generally become known a short time afterwards, though no delay whatever ought to take place in making a minute of a cash transaction. In the book suggested such a minute can be made at once, which can afterwards, say once a day, be copied into the cash book fairly and neatly, either in the same shape, or in such an extended or altered form as subsequent information may make desirable. At the same time, if the rough entry should ever acquire any value as an original record, the book will at any period present it for inspection. And further, the cashier, whether principal or clerk, may not always be in the office to receive money, and when it is received in his absence, the person so receiving it may make the entry in "Cash Received," and his handwriting will show that he has done so. He will then pay it to the cashier on his return, who will acknowledge its receipt by adding up in his own figures the different sums

received and paying the total into the bank, making a note of having done so opposite, and this will prove that the amount has been paid to the cashier by the clerk who originally received it and that the cashier has paid it to the bankers, every stage of the transaction being thus verified, the final disposition of the money vouched, and the basis of a full description of the item preserved without disfiguring the cash book by blots, erasures, or dirt.

The second purpose is secured by the cashier, if the banking operations pass through the hands of that functionary, or if not then by the principal, who would have charge of this particular book, adding up the items as has been mentioned, and daily, or as often as they amount to a sufficient sum, paying them into a bank; and it is evident that these totals so paid in will exactly correspond with the credits in the banker's pass book, affording at any time an easy and sufficient check upon its correctness.

This book, to be styled "Cash Received," would also be found very useful in a case where a principal should decide upon being his own cashier. By its aid, and with the counterfoil of his cheque book, he will always have the cash and banking transactions of his business under his own immediate supervision, whilst he can present to his bookkeeper the materials for posting the cash book and ledger in such a state that those books may be kept in a neat and readable condition; for it is one of the canons of good bookkeeping that a knife should never be suffered to touch an account book. If alterations must be resorted to, let them be made with the pen, so that their effect may be seen, and that it may not be said that the account has been garbled in any way.

All money to be
passed through
a Bank, if
practicable.

The example of "Cash Received," given at page 145, is framed upon the principle of passing all moneys received, however small and insignificant the amount,

to a bank account, and the payment of all money by cheque—above 2*l.* or 3*l.*, as may be fixed—actually given to the payee, and below such sum by cash drawn from the bank in amounts of 10*l.* or as circumstances may require, and passed through the disbursement book.

This principle is almost essential to the use of good, accurate and clear bookkeeping in a solicitor's business; and in large offices of the highest standing both in town and country it is a rule rigidly observed. Such a course entails no expense in London, or in most towns, but in some remote districts bankers still charge a commission of something like a quarter per cent. on all *payments* by them—a system wholly opposed to the modern spirit of banking, and one which will no doubt speedily have to give way to the more civilised plan introduced by the joint-stock banks, by whom, of course, no charge is made for receiving and paying on a current account; though if the balance be kept on the average up to a certain amount, some of those banks allow interest on such a balance, and all of them possess immense advantages over the obstructive spirit of the old banking system.

But even where such a charge is made by a bank, which is very seldom indeed, at least all disbursements for office purposes, or relating to costs, should be supplied to the cashier by cheque, which plan, by preventing the mixture of receipts and payments, forms a strong preventive against confusion or misappropriation. Heavy transactions, such as the receipt of money from a mortgagee to be paid to a mortgagor, or similar cases, need not pass through a bank if any charge for payment be made by the bankers, and in such an instance it should appear upon the face of the book "Cash Received" how much of each total is paid into the bank, and how much passed to the cash book without going through

Disbursements
to be supplied
to cashier by
cheque.

the bank. No inconvenience will be felt by doing this, though it is much preferable to pass all money through a banking account, where bankers conduct their business so as not to make it an oppressive charge to do so. But whether the cash of an office is passed wholly or partially through a bank, this book will be found useful and convenient; though, as has been remarked, it may be employed or not as is thought fit.

Counterfoil of Cheque Book.

Cheque Book.

Full particulars to be written on counterfoil.

At pages 151 to 156 specimens are given of the manner in which the counterfoil of the cheque book should be filled up whenever a cheque is drawn. Full particulars should always be given; such as date; to whom the cheque is paid; name of the client whose business requires the cheque to be drawn, and to whose account the amount is to be debited; for what purpose the payment is made, noting any deductions for costs, income tax or other matters, and the nett amount. When the cheques are posted into the cash book the folio to which each cheque is carried should be noted, which will not only show that the cheque has been posted, but where.

Examined with pass book.

Both the totals shown in "Cash Received" and the counterfoils of the cheque book should be periodically examined with the bankers' pass book to see that the amounts are correctly entered, and when the cheques are returned from the bankers they should be sorted in the order in which they were drawn, made into bundles, labelled and preserved for reference.

Cheques to be sorted, &c.

No. VIII.

Cash Book.*(See Specimen at page 158.)*

The cash book is, as has been observed, a daily record of money received and paid, and the ledger contains separate accounts with each of the persons receiving or paying such amounts. The latter book has been described as an abstract of the former, which conveys a false idea, and is an abuse of a term too often misappropriated. An abstract of a subject is, of course, an epitome or condensed statement of it, whereas a ledger is really an enlargement or diffusion of the entries in a cash book. A better definition would be, that a cash book is a single account with *cash*, personified for the especial purpose, in which all transactions are treated in the aggregate, and a ledger is a book containing accounts with *persons* and *property*, in which each transaction is shown in detail. The cash book may be called a journal if preferred; for being an account of daily monetary events the word "journal" is peculiarly appropriate to it as regards accounts, though, in a solicitor's office, it would differ materially from the usual acceptance of the term in mercantile bookkeeping, where it is used to collect various subjects for posting into the ledger. It is contended that a cash book, above all other books, cannot be too simple and clear in its construction; and if it be borne in mind that its chief purpose is to contain a list of receipts in one page or column, and a list of payments in another page or column, both running parallel and contemporaneously with each other, we have all that is positively necessary, and an idea which is divested of complexity and easily put in practice. When a cash book is a hybrid sort of an affair containing accounts with bankers, profit and

Cash Book.

Definition.

Should be simple in its construction.

Transfers in
Cash Book.

loss accounts, accounts of partners with each other, and such matters, it departs from its true purpose and becomes neither cash book nor ledger, but a confused mixture of the two. It may look very pretty, and may attract by its novelty, or, doubtfully, save an extra account being opened in the ledger; but let there be no misunderstanding about the matter, it is no longer a cash book or a cash journal, nor is it a ledger. Again, it is not absolutely necessary to load a cash book with a series of complicated transfers, which present a false total and cumber its pages with operations that can be performed elsewhere with a more sensible meaning. Let us take an instance from folio 1 of the specimen "Cash Book," given at page 158. There it will be seen that the solicitor supposed to keep that book received from T. Giles 100*l.* to be advanced to Mr. Attwood. Now, in the ordinary way, this amount would appear in the debit or received page of the cash book, and from thence be posted into the ledger to the credit of Giles. So far this would be a real representation of facts, but then there would follow, according to the orthodox method, two entries in the cash book, effecting a fictitious transfer of the amount from Giles to Attwood, because it is to be ultimately paid to the latter person. And so the same amount again appears in the cash book on both sides, and from thence to the ledger; this time to the debit of Giles and to the credit of Attwood. Now, so far as the cash book, not the ledger, is concerned, what really useful purpose is served by these two entries, representing a transaction wholly imaginary, appearing in its columns? Exactly the same amount is entered both on the credit and debit side of the ledger, therefore they cannot affect the balancing of the two books with each other; and if a cash book be an account of cash *received* and cash *paid*, it is quite clear an operation has been performed alien to its

principle ; for, as regards the transfer of the amount from the account of Giles to that of Attwood, no money has actually been received or paid. In the ledger such a transfer is, of course, necessary and proper, but it cannot be indispensable in a cash book ; and the same may be said of a great deal of other matter which usually appears in it.

It should be recollected that it is solicitors', not mercantile, bookkeeping which is being discussed ; and that the purpose is to promote simplicity, so far as it is compatible with efficiency. If the solicitor considers it necessary or ornamental that such transfers should be made through the cash book, by all means let it be done, and the old beaten track will then have been followed ; but he will find that his cash book will be much more complex and cumbersome with than without them. But it is only fictitious transactions which may thus be excluded from the cash book, and not real receipts and payments in any form, such as capital brought into the business, payments to and cheques upon bankers, and similar matters, in which money actually passes from hand to hand. It is scarcely necessary to say that entries of such events are not only proper, but *must* appear in the cash book, as well as miscellaneous receipts and payments.

The form of a cash book, of which a specimen is given at page 158, is suggested for the sake of simplicity, and there is no column for dates, because it is advisable to have as much space as possible for a full description, and also because the transactions belonging to each day should be kept opposite to each other—the proper method—and not, as is often the case, show entries upon one page a month in advance of entries upon the other ; but if it be preferred, a column can easily be added to the left hand side of each page for the dates. A specimen of the transfers alluded to as being superfluous in a cash book is distinguished by

Form of Cash
Book.

being printed in italics. In a large business these transfers are very numerous, and consequently crowd the cash book greatly.

Adapted to
any circum-
stances.

This form of a cash book is believed to be as simple as is possible, whilst at the same time it is efficient, and its principle adapted as well to the requirements of the smallest business as to every transaction of the extended practice of a large firm. It is equally applicable to cases where all moneys are passed through a bank, or when only partially so, or not at all.* In the latter case, of course, instead of the balance shown by the bank account in the specimen accounts, it will be shown by the cash book. Bills of costs, as they are delivered, are not carried through it. To do so is unnecessary; besides, bills of costs are not cash till they are paid; but its general scope will be better understood when compared with the ledger accounts corresponding with it.

Bills of costs
not carried
through it.

Posting the
Cash Book.

In making the entries in this cash book daily, or at intervals, such as custom and convenience have established in the office in which it is used, the bookkeeper should have before him the book called "Cash Received" and the cheque book. These two will supply him with the necessary particulars, and he should take care to mark in both the proper reference to the folio of the cash book in which each entry is made. It is important to observe that whenever a cheque is drawn the counterfoil should contain full particulars of the payment, and this done, and concise but explicit particulars of receipts being entered in "Cash Received," the materials are always ready for posting the cash book neatly and expeditiously, even when circumstances have compelled such posting to be deferred for a time.

Journalising
cash entries.

If the debit and credit columns of folio 1 of the specimen cash book given at page 158 are placed together, as in the subjoined example, they will assume

* See Note E.

such a shape as may recommend itself to some solicitors, for which reason it is given, but merely as a suggestion, by adopting which the narrative of transactions as they arise flow uninterruptedly; though the division of receipts from payments, by assigning a page of the folio to each, has been so long sanctioned by custom and authority, seems to fit facts so appropriately, and appeals so readily to the eye, that it is not likely the plan of journalising cash entries, as it may be termed, will ever become permanently popular.

CASH JOURNAL.									
Date.	Particulars.	Account.	Credit Folio in Ledger.	Received.			Paid.		
	Received of Mr. James Alton ...	Capital Acct. ...	101	1000	"	"	...	...	—
	" " George Nasmyth ...	Do. ...	101	500	"	"	...	...	—
	Paid to account at Bank ...	Lon. & Co. Bank ...	—	...	"	"	1500	"	102
	Cheque for Disbursements ...	Do. ...	102	10	"	"	...	...	—
	Cheque to Cashier for Disbursements ...	Profit and Loss ...	—	...	"	"	10	"	103
	Received of you to be advanced to } Mr. Attwood ...	Thos. Giles ...	1	100	"	"	...	...	—
	Received of you to pay discount to } Mr. Giles ...	A. Attwood ...	2	5	"	"	...	...	—
	Received of Mr. Pye Quarter's Rent } due Christmas last ... £30 0 0	J. Rose ...	3	29	10	"	...	...	—
	Less Tax 10 0 }								
	Paid to account at Bank ...	Lon. & Co. Bank ...	—	...	"	"	134	10	102
	Paid you amount of advance by Mr. Giles ...	A. Attwood ...	—	...	"	"	100	"	2
	Cheque to Andrew Attwood ...	Lon. & Co. Bank ...	102	100	"	"	...	...	—
	Paid you discount on Attwood's Ac- } ceptance ...	T. Giles ...	—	...	"	"	5	"	1
	Cheque to T. Giles ...	Lon. & Co. Bank ...	102	5	"	"	...	...	—
			£	1749	10	"	1749	10	"

It will be seen with the aid of a short analysis and by making a few more trial entries that in this form we have a columnar system, which of late years has been much discussed, divested of much of its complexity, whilst the same results are attained; only two additional accounts in the ledger being needed to make the simpler form equal to the elaborate columnar one. These accounts are for the bank and profit and loss, and neither belong to a cash book. In fact, caprice and ingenuity may twist that book into endless shapes and forms, but it will be generally found that when

Columnar
system.

Various shapes
of Cash Book.

Rarely improved by alteration.

Simplicity in bookkeeping.

the standard style is departed from the only success attained is complexity. Some cash books profess to divide one class of money from another, some keep profits distinct, and some bank transactions; but all such plans will be found upon examination to be nothing more nor less than accounts which ought to be kept in a ledger forced into a book where they ought not to be, and to which they give a distorted and intricate appearance.

The fact is, ordinary bookkeeping, as it *has been*, and as it *might be*, is something analogous to astrology and astronomy. Astrology confused its disciples by a multitude of cabalistic signs and an abundance of unmeaning jargon, for which astronomy has substituted a clear and intelligible process of reasoning, from which results that are always certain emerge without a quibble or enigma to darken their meaning. And thus bookkeeping has been surrounded by a cloud of purposeless words, and made intricate by processes that are useless, and at times positively injurious to a rapid comprehension of the real bearing of facts and figures, whilst, by eliminating from its dictionary terms that are called technical, but are simply verbiage, and by striking off the professional encumbrances which disfigure its proportions, it might be presented in a simple and easy shape, the beauty of which would not only be preserved but augmented. One instance among many may be mentioned, the time-honoured words "to" and "by" are not only cumbersome, and carry no meaning, but are in fact puzzling to a learner, and surely the words "received" and "paid" explain their intention more clearly, and have a better and more positive effect. And so with needlessly multiplied transfers, elaborate columns and obscure terms and operations, which serve no good purpose, and had much better be rejected, and simplicity adopted, than re-

tained only for the sake of appearing to be versed in the mysteries of a science which ought not to have, and properly has not, for figures are irresistible demonstrators, any mystery at all.

No. IX.

Ledger.

(See Specimen at page 174.)

The accounts in a ledger are composed of two classes, necessarily having an intimate connection with each other. They may be described as *personal* and *impersonal*; the former being accounts with *persons*, and the latter with *property*, such as capital, bank, furniture, stock, profit and loss, and partnership accounts.

Ledger.

Personal and impersonal accounts.

The ledger has escaped much of the experimenting to which the cash book has been subjected, and still retains its primitive form, which indeed does not seem capable of great alteration. It should be posted from the cash book regularly and methodically, the receipts in a ledger occupying the credit or right-hand side, and the payments the debit or left-hand side.

Whenever an account is opened in the ledger, care should be taken to insert it in the index with which that book is always provided, as much confusion often arises from this precaution having been neglected. Then give such particulars of the transaction which is the subject of the entry as shall render it thereafter a really trustworthy minute for reference, which will save a great deal of trouble and loss of time, and cause a perusal of the ledger for future information to be rather a pleasure than a source of annoyance arising from occurrences imperfectly recorded and half forgotten. To facilitate this fulness of record,

Directions as to entries in the Ledger.

the debits and the credits should each have a page to themselves, the two pages forming together one opening of the book, or what is termed by accountants a folio. The bare words "To Cash" and "By Cash" are wholly out of place in a solicitor's ledger, which is nearly useless unless it contains full and explanatory entries. Having made the entry, add the reference to the cash book, and at the same time insert a counter reference in that book also. These references from one book to another, or from one folio to another of the same book, are very important, as their absence, or presence is, or should be, an invariable test as to whether the items have been posted or if they have been overlooked.

References from one book to another important.

Size of Ledger. The ledger may be of foolscap size, but demy is preferable, for it affords more space, and at all events looks better. A ledger should have somewhat of a noble appearance, and certainly foolscap lacks in dignity and gains nothing in utility. The accounts of some clients require a whole page or more, others half a page only, while there are entries, many or few, according as the business of an office is miscellaneous or not, which consist of only a single transaction, and provision should be made for these contingencies, so that there may be no waste of space or unsightly gaps.

Posting the ledger punctually is necessary.

If the ledger be kept closely posted, the state of a solicitor's accounts, either as regards the profit upon his business, the increase or diminution of his capital, and with each individual client, can be ascertained directly, provided that the bills of costs are settled and debited to each account, as they ought to be, as often as the matters to which they relate are completed.

All entries in Ledger need not pass through the Cash Book.

It is not necessary, nor even convenient, that every entry made in the ledger shall previously have been passed through the cash book. That course may be

adopted if desired, but it is simply cumbering and confusing that book to no good purpose. Merchants do not usually do so, and why should solicitors? Mercantile bookkeepers collect the entries for their ledger by a day-book for goods sold, an invoice book for goods bought, and a cash book for cash received and paid. A solicitor's bill book, and its auxiliary (see p. 140), answer the same purpose as a merchant's day book, and as solicitors do not, in the practice of their profession, purchase any goods on credit, except perhaps stationery and similar unimportant items, which can be carried direct to the ledger by being credited to the persons supplying such articles, and debited to profit and loss, they have no need of anything resembling an invoice book; and in this one respect only their accounts are simpler than those of a merchant.

It will be seen in the specimen ledger that the bills of costs, as they are delivered, are debited against the client, and at the same time credited to profit and loss, thus making the double entry complete, and its passage through the cash book superfluous. There is a sum of £10:14s. 5d. credited to profit and loss, which is rendered necessary by that sum having been included in cheques for disbursements (see p. 135), and for convenience of small cash payments having been passed through the disbursement book; but as it forms no portion of office or business expenses, profit and loss is compensated by the amount being carried to its credit. These petty payments for clients are not often numerous, though they form a source of inconvenience when all payments are made through a bank, as has been described, unless they are treated in this way; and whenever the ledger is balanced, which should be frequently, they should be carried from the disbursement book to profit and loss in one sum.

Treatment of
payments to
clients in Dis-
bursement
Book.

If the accounts in the specimen ledger and private ledger given from page 174 to 224 are analysed, it will

Profit and loss
and bank
accounts, &c.

State of money
affairs
always readily
accessible.

be found that the profit and loss, bank, partnership, and other accounts, are represented fully, fairly and briefly, and that simplicity and clearness have been secured in the cash book, without in the least sacrificing efficiency, convenience, or time, whilst the state of a solicitor's monetary affairs is at all times and immediately shown. If he wishes to know how much of his client's money he has in his possession, a reference to his private ledger (impersonal) accounts will give him the information in five minutes clearly and readily, provided the books are kept closely posted; and also accurately, which is not always the case when matters not strictly belonging to cash have been introduced into the debit and credit columns of the cash book. He has thus before him, in a readily accessible form, the fact of *increase or decrease in his capital*, the amount of *profit derived from his business*, and the *aggregate debts due from and to him*. Individual debts, either way, will of course be ascertained, as they must in any case, from his periodical balance sheets. It makes no difference whether all receipts and payments be passed through a bank or not, the result is the same. At one time, no doubt, before the present system of banking had become developed, it would have been found inconvenient and onerous to pass all cash through a bank, but now it is the best policy to do so, and whoever neglects such a plan misses an excellent help to simple and efficacious bookkeeping, and deprives himself of a safeguard against misappropriation.

Balancing the
Ledger.

Balancing the ledger is a very simple operation, and upon a small scale is shown in the specimen private ledger, at page 224. It should be performed thus:—Balance each individual account in the ledger at stated intervals—three months is not too often, but it should not be delayed beyond six months—and bring forward the balances to the proper debit or

credit respectively, as the case may be. Make a list of such balances, dividing them, of course, into debts due to and from the solicitor, the totals of which will, if the posting has been done correctly, agree, taking into account any cash which may be in hand at the time of balancing. A copy of this list should be kept, either in the ledger itself, or in a private ledger, as a frequent examination of it is very useful, recalling debts to the memory that might otherwise be overlooked. It is always a complete statement up to the time when the balance was taken, with the exception of unsettled bills of costs to that period which have not yet been debited.

If an equilibrium be not established, then it will be necessary to examine the entries item by item, putting a mark against each as the examination proceeds, and thus the error will be discovered. Careful book-keepers do this at frequent intervals, so as to be always sure of the correctness of their posting. The banker's pass book should often be examined, and if its balance should not agree with that of the bank account in the ledger, the discrepancy should promptly be investigated; but, as bankers are generally very exact, the difference will probably be found to be due to outstanding cheques, credited in the ledger, but not yet presented to the bankers for payment.

Postings to be checked.

Banker's pass book to be examined.

A solicitor's books may be balanced as often as desired, but such balance does not include *unsettled* bills of costs, nor the disbursements, such as counsel's fees, which are made on account of them. Such payments as appear in the body of a bill of costs are included in the cheques drawn for disbursements, and have consequently been debited to profit and loss, the debits of which (including bad debts or abatements on bills) and the credits are *in gross*. The business disbursements charged in bills of costs will have been

posted from the disbursement book to the bill book, and of course increase the outstanding costs.

Trial balance.

The object of a trial balance is to ascertain the correctness of the posting, and this may be done by balancing each account in the ledger, bringing forward the balances to the debtor or creditor page to which they belong; then copying the sums so obtained into two columns, adding up each column, taking into account cash in hand, when they ought to be equal to each other. As this is done simply to be sure that

Unsettled bills of costs to be estimated when balance sheet prepared.

the books have been correctly kept, of course neither unsettled bills of costs nor the payments made on account of them will have been taken into account, save that such payments will have been debited to profit and loss. If a balance sheet is to be prepared, intended to show the solicitor's position, then all bills of costs should be settled, so far as practicable and convenient, carried to the credit of profit and loss, and debited to clients in the ledger; and when they cannot be settled, or where the matter is still in progress, then the amount should be estimated as closely as possible, allowing for contingencies, and such amount included in assets, but not passed through the books in any other way. This is done periodically in some offices, as in the nature of things under any arrangement unsettled costs must be an uncertain element in a solicitor's balance sheet. Balancing is an easy matter, as a little investigation will show; for, supposing the books to have been correctly kept, they are *always* in a state of balance, though the operation can readily be made difficult by injudicious arrangements, useless intricacies, or incorrect posting.

Preparation of balance sheet.

No. X.

Private Ledger.*(See Specimen at page 204.)*

The only book of accounts remaining for discussion is the private ledger, respecting the utility of which opinions are divided. Private Ledger.

Both ledger and private ledger are one and the same book, the latter being merely a certain class of accounts selected from the former for the sake of privacy. But there is still a definite distinction between them, for those accounts which it may be desirable to keep from the inspection of clerks or others, branch off, as it were, instinctively from the general accounts. It is thus that *personal* accounts with clients, or with persons having cash transactions with an office, are kept distinct from *impersonal* accounts, such as profit and loss, capital, and similar entries. And the private ledger does at times, though it is an exception to the rule, contain accounts with persons, for the bank and partnership accounts are generally kept in it; but the broad distinction is that whatever entries necessarily show a brief and clear statement of a solicitor's monetary position are relegated to the private ledger, while accounts to which constant reference is unavoidable, and which do not impart such a knowledge readily, are kept in the ledger. But both books are really one work divided into two volumes, and for all practical purposes must be regarded under the general term—ledger. Contains im-
personal ac-
counts.

The points to be considered are:—Is it really useful that there should be such a division? and does it fulfil its intended purpose of secrecy? As to the utility of the operation there is none whatever, and setting aside the consideration of privacy, it is regarded as unsound in principle that the ledger should thus be divided into Utility of
Private
Ledger.

two volumes, for if fanciful theories are given way to in this respect, the same reasoning which urges more than one volume will very easily furnish arguments for twenty. The cash book and ledger are the two most important books of accounts; in both their unity should be strictly preserved, and neither should have a second volume attached until the first is filled, so that each volume may follow its predecessor in point of time only, and the whole form a connected and continuous narrative. Besides, ledger accounts, if conducted upon a proper double-entry system, are so interwoven with each other and render necessary a reference from one to the other so often, that it is awkward to have to consult two large books, and annoying when it is considered that only one is really necessary.

Privacy of
accounts.

As regards privacy, no doubt much is gained, especially if the general ledger should have to be produced in a court of law or elsewhere.

Accounts in
Private
Ledger.

The private ledger is ruled in the same way as the ledger, and has an index, the only difference being the label on its back, and the accounts usually kept in it are—Capital; Profit and Loss; Stock; Amounts drawn against Profits; Bank; Furniture; List of Debtors and Creditors; Periodical Balance-sheets; and such others as choice or convenience may prescribe.

Capital Account.—This, of course, is the sum invested in the business, and the first process will be to debit cash with the amount, or if a firm, with the respective amounts contributed by each partner. Then carry such entries to the credit of capital account in the private ledger. If the amount should be increased or diminished from any cause whatever, the account which causes the alteration should be debited or credited, as the case may be, and the proper entry carried to capital, and whenever the books are balanced the

amount due to capital at that date should be brought forward, so as to periodically show the state of affairs.

Profit and Loss.—This is an account in which, on the credit side, are entered profits arising from bills of costs, commissions on rental receipts, interest on sums advanced or other sources; and on the debit side, payments for office disbursements, salaries, insurance, bad debts and other expenses. This account is balanced periodically, and the balance, which we will presume to be always in favour of profit, not brought forward, but carried to the credit of

Stock, which account is then debited with the proportion of profit allotted to each partner, and if any amount should remain undivided, it is brought forward to form a reserve till the next balance.

If the business is a single one, there is no reason why the profit and loss and stock accounts should not be combined in one, which would simplify the entries and save a folio in the ledger; but if the business is that of a firm, then it is better to keep them separate; and there must also be

Partners' Drawing Accounts, to the credit of which, in due proportion to each partner, must be entered the sums which have been debited to stock. Against such credits will be found the amounts which each partner has drawn on account of profit, and which have been posted from time to time from the cash book as they were drawn. A balance of each partner's account at the usual time will show whether he has underdrawn or overdrawn his proportion, and he can either pay or be paid, or the amount can remain as an asset or liability.

Bank.—In this account all the sums paid in are entered on the debit side, and all the cheques drawn on the credit side. It is, in point of fact, a transcript of the banker's pass book, and, taking any cheques that may be outstanding at the time of balancing into

account, should agree with it. The balance is brought forward at stated intervals, and this account should not, under any circumstances, be neglected, for it may happen in a large business, where heavy sums are continually being received and paid, that from some cause or other the account may hastily be overdrawn, occasioning annoyance, when perhaps a large sum is lying in the bank to a deposit account.

Furniture or Property.—This account consists of sums paid for furniture, books, &c., for office purposes, and an amount should be credited to it at intervals for wear and tear, such amount debited to profit and loss, and the balance brought forward.

List of Debtors and Creditors.—This is not strictly an account, and in a ledger it has somewhat the air of an intruder. It is a list of debts due to and from the solicitor, collected from the balances of the various accounts in the ledger, and is very useful for frequent reference, so that debtors at least may not be forgotten. The totals are carried to the quarterly or half-yearly

Balance, which consists of all the balances brought at the time of balancing to the debit side of the ledger and private ledger, and cash in hand, distinguished as assets; and all the balances brought at the same time to the credit side of those books marked as liabilities. If the bookkeeping has been correct, the totals of the two columns will be equal. It is important that a trial balance should be taken at fixed intervals, and immediately upon the date which has been so fixed, for if any time is allowed to elapse entries will have been made both in cash book and ledger which will make it awkward to balance the books at the date which has been decided upon, and the longer a balance is postponed the more difficult it will be to discover and rectify any error which may have been made in the posting, additions, or otherwise.

All the entries to the various accounts mentioned

may be carried through the cash book if it be thought fit to do so, but except where cash is actually received and paid it is a superfluous operation, as the double entry is complete without that formality.

Entries may be carried through Cash Book if preferred.

The list of debtors and creditors and the balance sheet may be kept out of the private ledger if preferred, and either copied into a book set apart for them, or, what is as well, on foolscap sheets, regularly endorsed and numbered.

List of debtors and creditors.

It will be readily seen that all the accounts named may be kept with the general accounts of the business, and it is therefore quite a matter of choice whether the ledger shall consist of one volume or two.

RÉSUMÉ

AS REGARDS BOOKS RELATING TO CASH ACCOUNTS.

The total number of books which have been described is as follows:—

Résumé.

1. Postage and Call Book.
2. Sheets, or Day Book.
3. Bill Book.
4. Voucher Book.
5. Disbursement Book.
6. Index to Bills delivered.
7. Cash Received.
8. Cash Book.
9. Ledger.
10. Private Ledger.

Total number of books.

Some of these possess entirely new features, but yet they have been a sufficient time in use, and under circumstances which have thoroughly tested their efficiency, to warrant their recommendation, and the whole of them combined have been found to answer the end of good and accurate bookkeeping without a useless ex-

penditure of time or labour. Their scope and intention have been described in the preceding pages, and instructions have been given for the daily use and treatment of them, which will bear some amplification as regards those relating to cash accounts.

Further directions as to
Cash Received.

Cash Received, as an auxiliary book, has been found very useful in practice. It serves several purposes: to collect items for the cash book; to show and verify the receipt of cash; to present the totals paid into the bank, vouched by the initials of the person so paying them; and to preserve the neatness of the cash book. This book should be always at hand, and *immediately* a sum of money is received in the course of business, the amount, with particulars, should be entered in it by the person acting as cashier, whether principal or clerk. If he should be absent, then whoever receives money ought to make the entry, and the cashier, looking at the book on his return, will see the entry, and if the money be not handed to him at once, he should make inquiries respecting it. Daily, or as often as the amount becomes sufficiently large, he will add up the sums received, insert the total, pay it into the bank, and append a note with his initials against it, stating that he has done so, as shown in the example at page 145. Thus, if *all* moneys received are paid into a bank, by the use of this book misappropriation will be detected at once, unless money be received and no entry made of it at all—a contingency against which there can be no positive protection. And if payments are made partly by cheque and partly by cash, the book is still as useful, both as a record and as a guard, for in that case the cashier's note and initials would state the amount reserved for payments, and the amount paid into a bank; the two forming the total of the receipts. The counterfoil of the cheque book should contain full and necessary particulars of the payment, as to which ample instructions have already been given. "Cash

Received," therefore, showing details of sums received, and the cheque book those of sums paid, both will daily, or at least very often, be posted into the

Cash Book, where, if found necessary, the items may Cash Book. be enlarged, and a fuller explanation given of them. This book should not be allowed to get into arrear, and whenever a folio becomes filled, the columns should be added up and carried forward, and no postponement of such additions should be tolerated. As soon as the daily entries have been made in the cash book, they should be posted into the

Ledger, taking care to mark in each the folio from Ledger. which the entry is brought, and also the folio to which it is carried—an important precaution, which will show when an item has been overlooked. In posting this book, it should be borne in mind that the items on the right hand page of the cash book are entered on the left hand page of the ledger, and *vice versâ*, the reason of which has been already explained. Whenever an account in the ledger *will* balance, both debit and credit page should be added up, leaving the folio clear for further entries to the same account; and a little attention given to this matter occasionally will save much time in preparing the periodical balance sheets. Always be careful to index a client's name immediately an account is open to him; give full, not verbose, but explicit details of each transaction; be careful in dealing with transfers and double entries; keep the book neatly and methodically; and it will at all times be a valuable one to which to refer for information of past events relating to monetary affairs, as the bill book will be for general transactions; and it should be borne in mind as a fact ascertained by experience, that time and money will be gained by a strict attention to books and accounts. The same rules also apply to the

Private Ledger, which, as has been remarked, is Private Ledger. similar to the ledger, except in the class of accounts

Trial balance
to be taken
frequently.

for which it is reserved, and which has been sufficiently described. At stated intervals, a trial balance should be taken to ascertain that each and every entry has been properly posted, and that the additions and figures are correct; and this precaution should not be postponed or neglected, for the oftener such a balance is taken, the easier it will be to take it. By following these and the previous instructions, there can be no doubt that any intelligent person will be quite able to perform all the ordinary operations of bookkeeping.

Books that may
be omitted.

It now only remains to show how many of the books may be omitted, if the whole should be thought too many. It has already been shown that the day book, voucher book, disbursement book and index to bills delivered, *may be* dispensed with, to which list "Cash Received" and Private Ledger are now added—though it must not be understood that such wholesale excisions are recommended—and all these being left out there will only remain the following number:—

1. Postage and Call Book.
2. Bill Book.
3. Cash Book.
4. Ledger.

Effects of their
omission.

The effect of the omission of all but "Cash Received" and the Private Ledger has been mentioned at page 27, and as to those two, whether a private ledger is kept or not is quite immaterial, it being but a division of the ledger, but as regards "Cash Received," of course, if it be not kept, the checks upon misappropriation will be absent, and amounts received will have to be carried direct into the cash book, in all probability sullyng its neatness; but if the disbursement book be rejected that will be a small matter, because it will be in continual use for the record of petty payments. It is possible that a very small practice may be conducted with these four books only, and, by using great care, efficiently; but if the business should become more extensive, it would be found necessary to increase

the number. But the plan has been arranged so that any book of the series may be left out, or adopted, as may be found convenient. It may be taken as granted, though it seems strange, that when only three or four books are kept, greater care and attention are necessary in keeping them than when a larger number is used, but it must be remembered that the three or four are really made to do double duty.

A few remarks as to the general effect of the exclusion of any of the books described will not be out of place, in order to enable an opinion to be formed as to the expediency of dispensing with the services of one or more of them.

A *Call Book*,* giving more particulars than the form generally used gives, is necessary, but at all events some sort of a book, noting calls, &c., is indispensable. With its assistance, in a small business it is possible, by carefulness and rigid punctuality, to do without *Day Books* if the *bill book* be posted daily, by turning to each client's account in it, and entering the charges for business which has been done for him in the course of the day. But such a routine will not bear any interruption or neglect, and if allowed to get only for a short time in arrear, many items will certainly be overlooked or forgotten, occasioning a loss which, by repetition, becomes serious. But in a practice where there are several partners, or where there are many clerks, each entrusted with the management of a separate class of business, sheets, day books or some medium for collecting the charges for business done by each person for the bill book, must be employed; for any attempt under such circumstances to carry charges to it direct would assuredly result in confusion and loss.

Results of omission of certain books.

Day Book.

The *Index to Bills Delivered* is a purely auxiliary book, designed as an assistant, and is no doubt a valu-

Index to Bills Delivered.

* See Note F.

able one, but may be dismissed without further loss than the saving of time frequently effected by a reference to the information which it affords in a condensed and available shape, especially as regards the costs outstanding, bills for which have been delivered, but not paid.

Voucher Book. The *Voucher Book*, also purely auxiliary, need not be used except in large offices, where it is very useful to a cashier, but it does not form a necessary portion of any system.

Disbursement Book. But with the *Disbursement Book** it is very different, for its functions are really important, and its connection with the other books is intimate and distinct. It relieves the cash book of petty payments, and by its correspondence with the bill book ensures that all payments are included in bills of costs. It also separates those payments which are made on account of costs from those which properly belong to cash accounts, and both from those which are simply office expenditure, and which cannot be charged to any account but to the debit of profit and loss. And here it may be remarked, that all payments which are to be included in a bill of costs should pass through the disbursement book, and from thence to the bill book. If the amount be very heavy, a cheque can be drawn specifically for it, and treated in the same manner as the other sums received by the cashier for petty disbursements. By excluding such advantages, and passing all payments large or small through the cash book, the disbursement book may be dispensed with, and so may the book styled *Cash Received*, if it should be determined to do without the checks it affords, and to enter all receipts into the *cash book* direct, or if such receipts are so few in number as not to require any intermediate record. The use of the *Private Ledger*, that book being but a branch of the *ledger*, is

* See Note G.

not advised only in exceptional cases; and thus the total number of books recommended as necessary in a solicitor's business is but nine. Four of these—namely, call book, bill book, cash book, and ledger, *must* be kept under any circumstances; and to these, even in a small business, it would be found advisable, and in the end better, to add two more, the disbursement book, and sheets, or day book; thus increasing the number to six.

The conclusion, therefore, arrived at is this: it is just *possible* to conduct a business with four books; it will be better conducted by the aid of six; and still more conveniently and orderly by employing all the nine, of which examples and descriptions have been given.

Number of
Books advis-
able to be kept.

CONCLUDING REMARKS.

General remarks.

THOSE books which are absolutely necessary to a solicitor's business, and also those which, as auxiliaries, contribute much to order and convenience, have been discussed, and it only remains to add a few general observations and instructions in conclusion. One maxim, the truth of which is incontestable, should never be lost sight of—a clear and accurate system of accounts is an almost indispensable element in business success. It avails little to discuss the amount of time necessary for proper bookkeeping. It is contended that this consideration is paramount—whether much or little time is occupied, such work ought to be done, and well done. But, in fact, time is really saved by a proper attention to costs and accounts. When annoyance is felt at the immediate expense incurred and time taken up, it is not considered how often many hours are lost and the services of clerks wasted in searching for notes, memoranda, or documents, to elucidate past occurrences, which a minute's reference to a bill book or ledger properly posted would have rendered perfectly clear. And the actual pecuniary loss arising from careless accounts is by no means inconsiderable. Disbursements are frequently made which are overlooked in making out and sending in a bill of costs when they are not systematically recorded, and a ready reference provided to them; and it is not too much to say that the loss arising from these and other sources would not only pay an accountant and bill

Bookkeeping saves time and expense.

clerk, whose labours would preserve order and contribute to comfort, but would also leave a very large surplus in favour of profit.

It may be objected that the system discussed includes too many books, but some of them, as has been shown, may be dispensed with; though whether anything would be gained by limiting the number is questionable. And it may also be objected that the plan delineated of making transfers in the ledger, without passing them through the cash book, or keeping, as some accountants recommend, a journal, may lead to such entries being overlooked, but no system can provide against carelessness or negligence, and if ordinary care be taken, such omissions cannot occur; but if they do, will be detected by the most cursory examination. Yet, if insisted upon, a journal may be kept, or any other additional books, such as a book in which to fair-copy bills of costs delivered, for they will readily adapt themselves to the other parts of the system, and at the best will do no harm, and at the worst serve to occupy a leisure hour. As to the plan of passing such entries through the cash book, it is as undesirable in a solicitor's office as the attempt to introduce ledger accounts, such as profit and loss, bank, and others, into it; and if this be done with a view to separate a solicitor's money from his client's, an examination of the cash book and ledger described will show that such separation is as effectually and more simply accomplished by them in a legitimate manner. A profit and loss account which is kept in a cash book will not answer every required purpose, for if it be desired to keep the profits of each year separate, and a bill is delivered, the contents of which embrace several years' business, then, in order to allot the proper proportion to each year, a profit and loss account must still be opened in the ledger.

As to transfers and use of additional Books.

A great deal is often written respecting the in- Double entry.

tricacies and technicalities of double entry in book-keeping, which is not so elaborate an affair as has been represented. Double entry means that one item is used as a check or counterpoise upon another, such as when a bill of costs is debited against a client, profit and loss is credited with the same amount, and thus, by taking a trial balance, enabling the correctness of the work to be ascertained beyond all doubt. It requires two or three additional accounts, such as capital, and profit and loss, to be opened in the ledger, but nothing more; and for all practical purposes the routine recommended is a system of double entry, but not more difficult to keep, nor involving more labour, than the old unsafe plan of single entry, if the directions given are strictly observed. Double entry also facilitates the preparation of a balance sheet, which, it need scarcely be said, is necessary in order that a solicitor may become acquainted with the true state of his affairs.

Commence-
ment of a new
system.

Instructions
for commenc-
ing a new
system.

When the accounts of an office have been imperfectly attended to or wholly neglected, and it has been determined to commence a new system, some care should be taken at such commencement, or the last state will be no better than the first. The first process will be to settle all bills of costs, so far as possible, debit them in the ledger to the clients from whom they are due, and open a profit and loss account, to which they must be credited. In the next place, adjust all cash accounts to the date of the commencement of the new system, prepare a balance sheet, having in one column assets and in the other liabilities, carry the balance of each individual account into the ledger, taking care to give full particulars and explanations, to the debit or credit of each client, as the case may be, and a sum, which will be shown by the balance sheet, necessary to equalize such debits and credits collectively (if, as no doubt will be the

case, the result shows debts due to the solicitor in excess of those due from him) to the credit of capital account; because it is a balance of cash accounts, and strictly belongs to capital, while costs are credited to profit and loss. In these operations it will be observed that the object is to keep the cash book clear of all old matters, and as each entry in the ledger at this commencement will have had a counter-entry, cash to capital, and costs to profit and loss, the ledger will of course start balanced, and will at any time afterwards balance if the subsequent posting be correct. Any balance due from bankers will be credited in the cash book and debited to the bank account in the ledger, and any new capital introduced into the concern will be debited to cash and credited to capital. Let it be always borne in mind that to relieve the cash book of extraneous matter, which would act as a dead weight upon it and be confusing and out of place there, nothing more is necessary to ensure that the ledger shall balance than to take care that any entry made in that book, which has not passed through the cash book, shall have a corresponding, or double, entry to some other account. This is the necessary course to be taken in passing from an old system to a new one, and in a small business it could no doubt be managed without professional assistance; but where the transactions have been intricate, or extended, it would be advisable to employ the services of a law accountant, for frequently many questions arise which can only be answered by skill and experience.

Dual entries
in Ledger.

It is in some offices expedient to have a reference always at hand to interests falling due on mortgages to clients, and also interests due from clients to their mortgagees. If it is not desired to increase the number of books by devoting one solely to such a purpose it will be sufficient if in any lawyer's diary the fact that such interest is due be noted on the day in which it

Interest on
mortgages.

falls due, adding particulars, so that when the day arrives the diary acts as an unfailing reminder, for, of course, no day will pass without its being consulted. These notes can be made at the commencement of each year, or half-year, and the materials for them furnished by a perusal of the register of mortgages, with which every office ought to be provided. As each amount is paid, the note can be run through with ink, and any arrears can be brought forward from time to time. The notes are readily accessible, and in a diary are always presenting themselves to the attention; but if the receipts of this class are numerous it will be better, perhaps, to keep a book in a suitable form for them, and such a form is given in the Appendix.

A Law Accountant should also be a good Costs Draftsman.

In solicitors' bookkeeping costs are so blended with cash accounts that it is highly expedient that a law accountant should be at the same time a tolerable, if not a thoroughly efficient, costs draftsman. But if at times a solicitor's books are in very indifferent order, it may safely be said that, as a rule, his bills of costs are drawn in a manner which would bear considerable improvement. Very often the drawing, or at least the settling, of a bill of costs is delayed till it becomes imperative that it shall be delivered immediately, and then the items are thrown together confusedly and unconnectedly, charges inconsiderately written against them, and the bill hastily delivered in a way which gives dissatisfaction to the client, because it is so disjointed he cannot understand it, and results in a loss to the solicitor, because much is omitted that might be inserted, and no proper explanation given even of that which is charged. If the precautions named when treating of the books relating to costs were observed this would not be the case, and the bill book would always present a continuous and clear narrative. But where a habit of neglect, which has become chronic,

has left the materials for costs in confusion, perhaps a few hints as to the proper way to proceed in preparing a bill for hasty delivery may not be out of place. If the clerk who is assigned to the work have any method and skill in him at all, he will, under even disadvantageous circumstances, produce a decent bill if the following measures are adopted. It is presumed that in a diary, or some other book, there has been, however imperfect, minutes of attendances made, stating, if briefly and vaguely, their purport, and that the letters received have been preserved, and those written copied. He should then have such a diary and the letter book before him, and previous to commencing the bill he should read the notes of attendances and the correspondence, in order to obtain as clear an idea of the business as possible. He should then examine the call book, and take short notes of any attendances that may have been omitted in the diary, and it would be well if he could have a few minutes' conversation with the person who has conducted the business, by way of explanation. The papers relating to the matter should then be arranged in order of date, and if there are any briefs or cases for the opinion of counsel among them, such documents will give very useful information. Having in this way formed as clear an idea of the matter as he can, he will commence to draw the bill; in doing which he will find that the time spent in preliminary inquiries has not been wasted. He should now proceed to describe the occurrences as they arose in order of time, giving as full and explicit explanations as possible, and making the bill, in fact, an intelligible narrative of the matter to which it relates. He will, of course, refer to the means of information which are accessible to him, and state in condensed but clear terms the purport of the letters; for in the absence of entries of attendances these frequently explain that which may seem obscure, and also describe,

Instructions
for drawing a
bill of costs.

or advert to, interviews to which there may be no other clue. He will also refer to the papers for the length of documents, and to be certain that none are omitted to be charged for; and as to the proper charges, if he should be unacquainted with them, he can at once ascertain them from any good work on costs, say "Scott's," where they are presented in a short and tabular form, applicable to any description of business except Chancery, or Parliamentary, which are classes of bills no tyro should attempt to draw.*

By following this method intelligently a bill will be drawn which will not fall much short of what it ought to be; though, with every care taken under such circumstances, it will still be found that, considering both time and profit, it would have been far better to have made proper and business-like entries as the matter progressed. But in drawing a solicitor's bill of costs there are other points which require due discrimination and careful treatment. It not unfrequently happens that the payments are heavy and out of all proportion to the profits, and, as has been before observed, clients are in the habit of looking at the sum total and ascribing the whole to profit; and when they ask for an abatement their idea of a reduction is based upon such total, by which reasoning they really ask for a percentage upon cash which has been paid for them perhaps a long time, and which during that time has been unproductive to the solicitor. To avoid such a misapprehension it is a good plan to keep all the payments out of the body of the bill and give them in detail at the end, distinguished, of course, as payments, and distinct from the sum which properly belongs to profits, but in order that the narrative of the bill may not, by so doing, be interrupted, and for other reasons, it is best to write the words which relate to disbursements in their proper place but not carry out the

Treatment of
payments in
bills of costs.

* See Note H.

amount into the money column, explaining the omission by the remark—"See payments, p. . ." Of course in posting the bill into the ledger the book-keeper will have to do with the total only. The form of a bill book given, in conjunction with the disbursement book, will be found very useful in effecting such a separation. Sometimes also it is necessary to deliver a cash account with a bill of costs, and in that case some judgment is required as to the proper money transactions to be included in the latter and those which ought to appear in the former—an important consideration in view of a taxation. The rule is that such payments as the solicitor ought to make in the conduct of the business—for instance, fees of the officers of the court, expenses of witnesses, counsels' fees, payments for searches, stamp duty on conveyances, mortgages and other documents, agents' or correspondents' charges, expenses of journeys and similar disbursements, however heavy, printers' bills, &c.—belong to a bill of costs and are properly included in it; but such payments as it is not customary for a solicitor to make, unless his clients furnish him with the money to do so—for instance, money paid into court, costs to the opposing party, legacy or residuary duty, mortgage money, interest, purchase money, damages, insurance, or payments of a like description—ought to be debited in a cash account, and if the client pays to his solicitor a sum of money on account, say for counsels' fees, or any other disbursements enumerated as those which belong to costs, he should still charge the payment in his bill and give credit for the sum so received in his cash account; but if a sum be advanced towards any of those transactions which have been named as not belonging to his bill, both the receipt and payment should appear in the cash account. The form of disbursement book given is intended expressly to distribute business payments into

Payments
which should
be included in
bills of costs.

Cash accounts
to be furnished
to clients.

their respective classes, and if proper care be taken in keeping it each will go without trouble into its proper place, and the bill book will at once furnish the costs, and the ledger the cash account. But it is not advisable that the latter should at all times be a verbatim copy of the ledger entries, and before an account is extracted which is intended for presentation to a client it should be ascertained if it needs revisal or pruning, for under certain circumstances entries are made in language intended for private perusal only, and sometimes there are sums on both sides which equal each other, and which possibly may be advantageously omitted, as by so doing the balance would not be affected.

Books rejected
as superfluous.

It has been endeavoured in these remarks, and throughout these pages, to describe a clear and concise plan of bookkeeping, unencumbered by useless books or confusing technicalities, and which is known from experience to be adapted to any kind of business, and to work well and satisfactorily. Books, such as a rough cash book, transfer book, agency ledgers and others, sometimes insisted on as indispensable, have been rejected as superfluous; though, as before observed, they may be imported into this system without disturbing it. Every book necessary for keeping accounts accurately and well in a solicitor's practice has been named and described, and it is hoped that the intention to impart at least such a rudimentary acquaintance with solicitors' bookkeeping as will be found useful has been successful; but these pages do not by any means profess to have laid out a royal road to a knowledge of the science, nor to have propounded a perfect system, for as a writer (Foster) on bookkeeping aptly observes, "however correct an art may be in theory, its practice is inevitably subject to errors; and no system of accounts is secure from the designs of the fraudulent, or the consequences of carelessness—from intentional neglect, or accidental perversion."

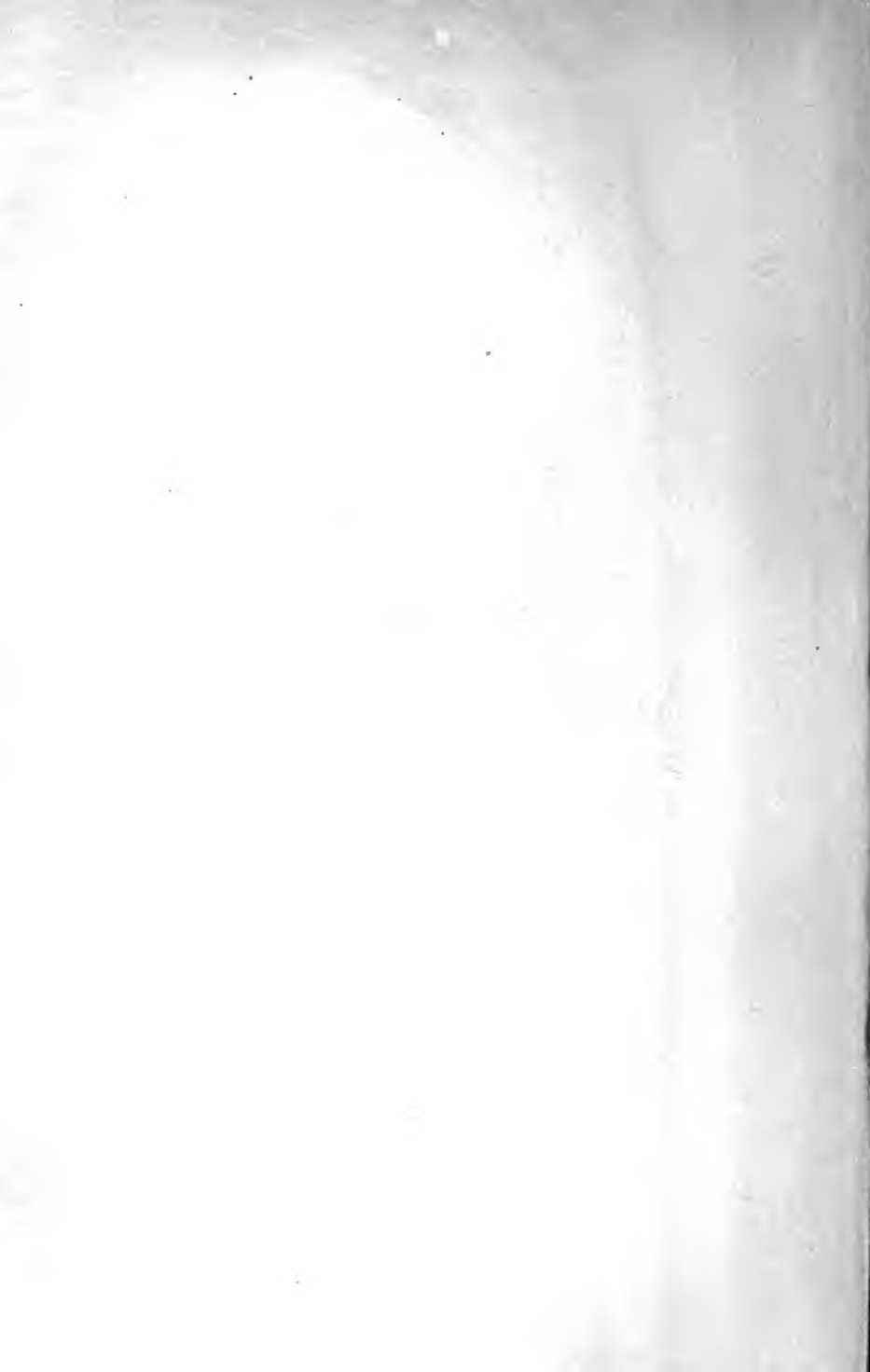
The same writer also very justly remarks, that "the science of bookkeeping is thought by many to be of easy attainment, and that little study or experience is requisite to give any one a competent knowledge of it. This, however, is so far from being true, that in complicated transactions, and more particularly in the adjustment of partnership accounts, questions daily arise which puzzle the clearest head, and to solve which requires the most intense effort of a sagacious and profound mind."

As regards perfection in a system of bookkeeping, those who claim it must be rashly self-confident. No man can positively assert that anything is perfect—he can only say it is the best that he has hitherto seen, for that which appears to be perfect to-day may, according to the law of progress, be demonstrated to be imperfect to-morrow. Self-experience and the communicated experiences of others are all we know at present, but beyond such an investigated field there probably lies an undiscovered region, researches in which may disturb preconceived ideas on any subject. This should be borne in mind when a system is praised as perfect. Nothing of the kind is claimed for the plan propounded in these pages, which is intended only to be simple, comprehensive and efficient, and experience warrants the assertion that it is so.

Concluding
Remarks.

This Work has discussed the great advantages which result from passing all money through a bank, and the specimen Account Books have been framed to serve that purpose; but in any position where such a process is impracticable or not advisable, and where money is only partially paid through a bank, or not at all, then none of the books will require any alteration whatever in form, and will be kept in the same way; the only difference will be—if money be partially paid through a bank, the balance of cash, which in the specimen Account Books is shown to be in the bank, will be shown partly by the bank account and partly by the cash book—if no money be paid through a bank, then it will be shown wholly by the cash book—and when cheques are not drawn for expenses, then, if a disbursement book is kept, a sum will have to be transferred as often as necessary to that book from the cash book to meet such expenses, and debited to profit and loss. Subject to this remark, the arrangement and routine of the books are precisely the same in all cases.

PRO FORMA
ACCOUNT BOOKS.



No. I.

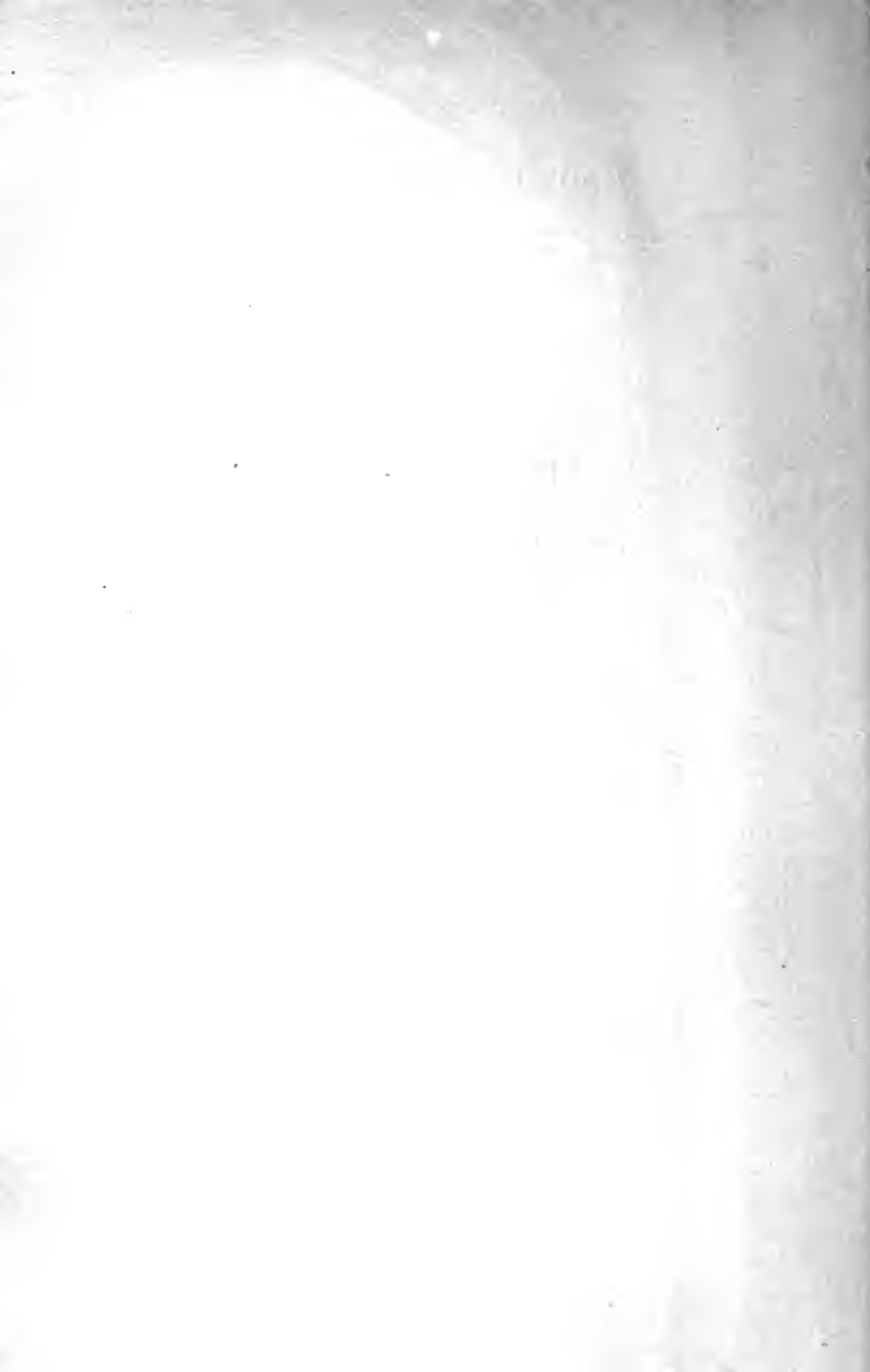
Call and Postage Book.

THE CALL AND POSTAGE BOOK should be ruled and headed as shown in the annexed specimen. It should be of foolscap size, ruled horizontally with blue lines of ordinary width, and the vertical lines should be red. It may be bound in rough calf, and labelled on the back and front. It does not require an index, and may be made of any thickness, but about 150 pages is a convenient size.

In order to illustrate the working of the Call and Postage Book, it has not been thought necessary to give more than a specimen page ; but to that extent it corresponds with the other books of the series.

Call and Postage Book.

ATTENDANCES.		LETTERS.		Disbursed in Postages.			Received for Postages.		
Calls.	Seen by.	To whom sent.	Posted or Delivered by.						
<u>Day</u>	<u>of the Week,</u>	<u>Month, and Year.</u>							
		Rec ^d for Postages ..	E. Brooks	..	..	..	..	10	..
Mr. A. Attwood .	Mr. Alton	Mr. Giles	E. B.	..	..	1	..	..	..
Mr. Leaver ..	Mr. Nasmyth	Mr. John Williams	E. B.	..	..	1	..	..	..
Mr. Roberts ..	Mr. Alton	Mr. Edward Griffiths	E. B.	..	..	1	..	..	..
Mr. Joyce	Mr. Coles	Mr. Henry Morris ..	E. B.	..	..	1	..	..	..
		Mr. Ellis Brown ..	E. B.	..	..	1	..	..	..
<u>Day</u>	<u>of the Week,</u>	<u>Month, and Year.</u>							
Mr. Ed. Home ..	Mr. Elder	Mr. Robert Welch ..	E. B.	..	..	..	..	..	..
Do. ..	Mr. Coles	Mr. John Jones ..	E. B.	..	..	1	..	..	..
Mr. Thornton ..	Mr. Alton	Smythe & Co. ..	J. Brown	..	..	4	..	..	..
(Secretary Stern dale Mining Co.)		Mr. Roberts ..	E. B.	..	..	1	..	..	..
Mr. Giles	Mr. Alton	Mr. Leaver	J. B.	..	..	1	..	..	..
Digby & Co. ..	Mr. Nasmyth	Mr. Hammel ..	E. B.	..	..	1	..	..	..
Mr. Raby	Mr. Elder	Horne & Co. ..	J. B.	..	..	..	..	..	..
Mr. Morris ..	Mr. Alton								
Mr. Williams ..	Mr. Alton								
Mr. Attwood (will call again)	..								
Mr. Leaver (left a letter)	..								
		Carried forward	£	..	1	1	..	10	..



No. II.

Sheets, or Day Book.

THE SHEETS, or DAY BOOK, should be ruled and headed as shown in the annexed specimens. They should be of foolscap size, ruled horizontally with blue lines of ordinary width, and the vertical lines should be red. If books are used they may be of any thickness consistent with convenience and circumstances, and if Sheets are used they may be bound together, or, if not bound, they should be collected in bundles and properly labelled for reference, quarterly, half yearly, or as often as may be considered necessary.

In order to illustrate the working of the Sheets or Day Book, it has not been thought necessary to give more than specimen pages ; but to that extent they correspond with the other books of the series.

Sheets, or Day Book.MR. ALTON. (Principal.)*Day of the Week, Month and Year.*

<u>Attwood, Andrew</u>	..	(General Charges.)			
		Attending you in long conference as to your affairs and fully advising thereon, when you stated that there was an Acceptance for £100 now maturing which you were unable to meet, and you wished us to see Mr. Giles, and ascertain if he would lend you the amount for a month, which we promised to do	..	6	8
Do.	..	Letter to Mr. Giles explaining the circumstances, and requesting him to call on us ..	..	3	6
<u>Roberts, Hugh</u>	..	(Mortgage of Valeham Property.)			
		Attending you conferring as to your wish to borrow £1,000 upon security of your property at Valeham, and advising thereon .. ..	..	6	8
<i>Day of the Week, Month and Year.</i>					
<u>Sterndale Mining Co...</u>		Attending Mr. Thornton, the Secretary, on his calling with a Petition to wind up the Co., and conferring and advising thereon ..	..	6	8

SHEETS, OR DAY BOOK—*continued.*MR. NASMYTH. (Principal.)*Day of the Week, Month and Year.*

<u>Leaver, Benjamin</u>	.. (Purchase at Woodford.) Attending you conferring as to your having purchased certain freehold property at Wood- ford, advising thereon, and taking your instructions to peruse Abstract, &c.	,,	6	8
	<i>Day of the Week, Month and Year.</i>			
Do.	.. Attending Messrs. Digby & Co. (Vendor's Solicitors) in long conference as to altera- tions which they had made in the Draft Conveyance, and finally arranging same ..	,,	6	8

SHEETS, or DAY BOOK—*continued.*MR. ELDER. (*Conveyancing Clerk.*)*Day of the Week, Month and Year.*

<u>Home, Edward</u>	..	..	(As to your Will.)						
			Instructions for Will	..	..	..	..	„	6 8
			Drawing same ; folios 104	..	..	..	..	5 4	„
			Fair Copy	..	..	..	..	1 14	8
Do.	..	..	(As to Lease of Brinville House.)						
			Instructions for Lease	..	..	..	..	„	6 8
			Drawing same ; folios 25	..	..	..	..	1 5	„
			Fair Copy	..	..	..	..	„	8 4
<u>Roberts, Hugh</u>	..	..	(Mortgage of Valeham Property.)						
			Drawing and Fair Copy Particulars of Security					„	6 8
			Writing Mr. John Jones therewith and thereon					„	3 6
<i>Day of the Week, Month and Year.</i>									
Do.	..	..	(Mortgage of Valeham Property.)						
			Attending Mr. Raby (Mr. John Jones' Solicitor), conferring as to advance and giving him ex- planations when he said his client would advance the amount					„	6 8

SHEETS, OR DAY BOOK—*continued.*MR. COLES. (*Common Law Clerk.*)*Day of the Week, Month and Year.*

<u>Joyce, Eli</u>	Attending you when you handed us Particulars of Interest due to you with Instructions to collect same	"	"	"
	Writing Mr. John Williams for £25 interest and 5s. Costs of Letter	"	5	"
	The like letter to Mr. Edward Griffiths for £15 and 5s. Costs	"	5	"
	The like letter to Mr. Henry Morris for £50 and 5s. Costs	"	5	"
<u>Attwood, Andrew</u> ..	Writing to Mr. Ellis Brown for payment of £168 : 17s. 6d. due from him to you ..	"	3	6
<i>Day of the Week, Month and Year.</i>				
<u>Home, Edward</u> ..	(Yourself and Welch.)			
	Attending you as to a Debt due to you from Mr. Robert Welch amounting to £200, discussing the matter and advising thereon	"	6	8
	Letter to Mr. Welch requesting payment ..	"	3	6

SHEETS, OR DAY BOOK—*continued.*MR. RICHARDS. (Chancery Clerk.)*Day of the Week, Month and Year.*

<i>Day of the Week, Month and Year.</i>							
Sterndale Mining Co... (Petition to wind up Company.)							
				Instructions to defend	„	13	4
				Perusing Petition, Articles of Association, &c.	1	1	0
				Attending the Secretary thereon and arranging to obtain Mr. Brice's opinion as to evidence..	„	6	8
<i>Day of the Week, Month and Year.</i>							
Do.	..	..		Instructions to Counsel to advise on Petition as to evidence in reply and generally	„	6	8
				Fee to him (Brice)	2	4	6
				Attending him	„	6	8

SHEETS, OR DAY BOOK—*continued.*MR. BROWN. (General Clerk.)*Day of the Week, Month and Year.*

<u>Leaver, Benj...</u>	..	(Purchase at Woodford.)			
		Fair Copy Requisitions on Title, 3 Brief Sheets			

<u>Roberts, Hugh</u>	..	(Mortgage of Valeham Property.)			
		Engaged fair copying Abstract of Title	..		

Day of the Week, Month and Year.

Do.	..	..	(Mortgage of Valeham Property.)			
			Completed Fair Copy Abstract of Title, 24			
			Brief Sheets	..	..	..

<u>Leaver, Benj...</u>	..	(Purchase at Woodford.)			
		Attending at Common Pleas Office searching			
		for Judgments, &c.	..	..	..
		Paid fee	..	..	..
		
		Attending making search at Bankruptcy Court.			
		Paid	..	..	..
		

..	1	..
..	1	1

REMARKS.



WHERE there are several copying clerks, or more than one general clerk, it is not advisable to devote a separate book to each. One book is sufficient for the copying and general staff, but the manager of each department should have a day book, though if he have an assistant, or assistants, one book will serve for both manager and assistants ; taking care that one branch is not mixed with another. But where sheets are used then it is best to give one to each clerk, for when the sheets are collected negligence in making entries is at once fixed upon the proper person.

Except to ascertain the number of folios of documents a copying clerk's day book is of no great importance, for it is generally in a confused and unintelligible condition, and of course the manager of each department, or if he should fail to do so then the bill clerk, will make all necessary entries as to copies and engrossments.



No. III.

Bill Book.

THE BILL BOOK should be ruled and headed as shown in the annexed specimen. The size should be demy (foolscap is inconvenient, and not sufficiently large), ruled horizontally with blue lines more closely than usual, say five to the inch, and the vertical lines should be red. It may be bound in rough calf, and have labels on the back and front stating the number of the bill book, and also the year for which it is used. It should be type-paged (not folios), and be of such a thickness that one bill book shall last a year, so that for each year there will be a separate bill book. It should have an index, one letter to each opening.

All the bills in this Bill Book, with the exception of the unfinished bill from page 27 to 30, have been carried through the other books of account, when necessary, and correspond with them.

INDEX TO BILL BOOK.

	PAGE
<i>Attwood, Andrew</i>	1
<i>Hammel, Arthur</i>	11
<i>Home, Edward</i>	12
<i>Joyce, Eli</i>	10
<i>Leaver, Benjamin</i>	4
<i>Roberts, Hugh</i>	7
<i>Sterndale Copper Mining Co.: Loan of £20,000</i>	26
<i>Do.</i>	
<i>As to Petition for Winding up the Company</i>	27

1

Bill

MR. ANDREW ATTWOOD.

Date.	Particulars.	Charges in Gross.			Disbursements.		
	General Bill of Costs from <u>January 1st to June 30th, 1868.</u>						
	Attending you in long conference as to your affairs and fully advising thereon, when you stated that there was an Acceptance for £100 now maturing which you were unable to meet, and you wished us to see Mr. Giles and ascertain if he would lend you the amount for a month, which we promised to do	„	6	8	..	..	..
	Letter to Mr. Giles explaining the circumstance and requesting him to call on us	„	3	6	..	..	..
	Attending him in long conference upon the subject, when he agreed to advance the amount which you required upon certain terms which we were to submit to you	„	6	8	..	..	..
	Letter to you stating the terms accordingly and re- questing to know if you acceded to them	„	3	6	..	..	..
	Attending you, when you said that you were satisfied with the terms and instructed us to carry out the matter	„	3	4	..	..	..
	Drawing Acceptance at one month for £100, which you signed	„	3	4	..	..	..
	Paid Stamp	„	1	„	„	1	„
	Carried forward £	1	8	„	„	1	„

Book.**2**MR. ANDREW ATTWOOD—*cont.*

Date.	Particulars.	Charges in Gross.			Disbursements.		
		1	8	„	„	1	„
	Brought forward £	1	8	„	„	1	„
	Attending Mr. Giles, receiving Cheque for £100 from him and handing him Acceptance, it having been arranged that you should receive the amount in full and pay Mr. Giles 5 per cent. for Discount in a few days	„	6	8	..	..	..
	Afterwards attending you, handing you our Cheque for the amount	„	3	4	..	..	..
	Having received a Letter from Mr. Giles requiring agreed amount of Discount to be paid, writing to you to pay same to us at once	„	3	6	..	..	..
	Attending you, receiving £5 for Discount, and afterwards attending Mr. Giles, paying it to him ..	„	6	8	..	..	..
	Writing at your request a Letter to Mr. Ellis Brown for payment of <u>£168 : 17s. 6d.</u> due from him to you	„	3	6	..	..	..
	Mr. Brown having remitted the amount, but not including our charge for Letter, writing to you informing you thereof and enclosing Cheque for the amount	„	3	6	..	..	..
	Writing at your request Letter to Messrs. Horne & Co. for £37 due to you	„	3	6	..	..	..
	Afterwards attending you upon your calling and informing us that the amount had been paid to you .	..	..	..	..	..	..
	Carried forward £	2	18	8	„	1	„

3

BillMR. ANDREW ATTWOOD—*cont^d*

Date.	Particulars.	Charges in Gross.			Disbursements.		
	Brought forward £	2	18	8	„	1	„
	Having received a Letter from one of your Creditors as to your affairs, making Copy thereof and writing you therewith and thereon	„	5	„	..	..	..
	Attending you in long conference upon the subject of the Letter, discussing your position fully and advising you as to the course you should pursue ..	„	6	8	..	..	..
	Attending you, conferring as to the boundary Wall between your Garden and the adjoining Land which you considered had been wrongly built upon your Property and ought to be removed at least two feet further back, referring to the Title Deeds of the Property which were in our possession, and advising you that you could not legally remove the Wall						
	Also attending you, very fully discussing several matters in which you were interested and advising thereon ; engaged two hours	„	13	4	..	..	..
	Letters, Postages, &c.	„	3	„	..	..	..
	<u>Debited in Ledger, Fo. 2. £</u>	4	6	8	„	1	„
	Fair Copy of this Bill sent by post to Mr. Attwood [<i>Date</i>], with Letter signed by the Firm.						

Book.**4****MR. BENJAMIN LEAVER.**

Date.	Particulars.	Charges in Gross.			Disbursements.		
	As to Purchase by you of Property at <u>Woodford and Conveyance thereof.</u>						
	Attending you, conferring as to your having purchased certain Freehold Property at Woodford, advising thereon and taking your Instructions to peruse Abstract and prepare Conveyance .. ..	..	6	8	..	..	..
	Having received Abstract of Title, perusing same, 30 Brief Sheets	3	6	8	..	..	..
	Attending Vendor's Solicitors, making appointment to examine Abstract with Deeds .. .. .	..	6	8	..	..	..
	Attending examining Abstract, Self and Clerk engaged 6 hours.. .. .	3	..	..	..	..	..
	Drawing and Copy Instructions to Counsel to peruse Abstract and advise on Title .. .. .	..	6	8	..	..	..
	Attending him therewith and thereon .. .. .	..	6	8	..	..	..
	Fee to him and Clerk	4	6	6	4	6	6
	Attending Counsel for and obtained his opinion on Title .. .. .	..	6	8	..	..	..
	Perusing and considering same, long and special .. .. .	..	13	4	..	..	..
	Instructions for Requisitions on Title .. .. .	..	6	8	..	..	..
	Drawing same, 3 Brief Sheets	1	..	..	..	..	..
	Fair Copy thereof .. .. .	..	10	..	..	..	..
	Writing Vendor's Solicitors therewith and thereon .. .. .	..	3	6	..	..	..
	Carried forward £	15	..	..	4	6	6

5

BillMR. BENJAMIN LEAVER—*cont^d*

Date.	Particulars.	Charges in Gross.			Disbursements.		
	Brought forward £	15	"	"	4	6	6
	Having received Letter from Vendor's Solicitors with their Replies to the Requisitions on Title, perusing and considering Replies and making remarks thereon	"	6	8	..	..	..
	Fee to Counsel to advise as to sufficiency of Replies ..	1	3	6	1	3	6
	Attending him	"	6	8	..	..	..
	Attending Counsel for and obtained his further opinion .. .. .	..	..	..	..	..	..
	Perusing and considering same	"	6	8	..	..	..
	Drawing further Requisitions and Observations on Title, 1 Sheet	"	6	8	..	..	..
	Fair Copy	"	3	4	..	..	..
	Writing Vendor's Solicitors therewith and thereon ..	"	3	6	..	..	..
	Attending them when they brought an old Abstract and certain Papers referred to in their Replies and conferring fully thereon	"	6	8	..	..	..
	Perusing and considering Replies to further Requisitions	"	6	8	..	..	..
	Writing Vendor's Solicitors that same were satisfactory	"	3	6	..	..	..
	Instructions for Conveyance	"	6	8	..	..	..
	Drawing same, folios 40	2	"	"	..	..	..
	Fair Copy	"	13	4	..	..	..
	Fee to Counsel and Clerk to settle	2	4	6	2	4	6
	Attending him	"	6	8	..	..	..
	Writing Vendor's Solicitors with Draft Conveyance for perusal	"	3	6	..	..	..
	Carried forward £	24	8	6	7	14	6

Book.**6**MR. BENJAMIN LEAVER—*cont^d*

Date.	Particulars.	Charges in Gross.			Disbursements.		
		24	8	6	7	14	6
	Brought forward £						
	Attending Vendor's Solicitors in long conference as to alterations which they had made in the Draft Conveyance and finally arranging same .. ..	..	13	4	..	..	..
	Engrossing Conveyance; folios 40	1	6	8	..	..	..
	Paid for Parchment .. ..	..	10	..	..	..	..
	Paid for Stamps	4	10	..	4	10	..
	Attending to get Duty affixed .. ..	..	6	8	..	..	..
	Writing Vendor's Solicitors with Engrossment for examination .. ..	..	3	6	..	..	..
	Attending making appointment to complete .. ..	..	6	8	..	..	..
	Attending at the Common Pleas Office searching for Judgments, Crown Debts, Annuities, &c. against the Vendor and found none .. ..	..	13	4	..	..	..
	Paid search .. ..	..	1	..	..	1	..
	Attending making search at the Bankruptcy Court ..	..	6	8	..	..	..
	Paid search .. ..	..	1	1	..	1	1
	Writing to you informing you of appointment to complete .. ..	..	3	6	..	..	..
	Attending you when you handed us the Purchase Money (£800) and conferring generally as to the matter .. ..	..	6	8	..	..	..
	Attending Vendor's Solicitors when Conveyance was executed, the Purchase Money paid and the matter completed .. ..	..	13	4	..	..	..
	Letters, Postages, Cab-hire and Petty Disbursements not otherwise charged .. ..	..	8	6	..	..	..
	Debited in Ledger, Fo. 4. £	34	19	5	12	6	7
Fair Copy of this Bill sent by post to Mr. Leaver [<i>Date</i>] with Letter but not signed by Firm.							

7

Bill

MR. HUGH ROBERTS.

Date.	Particulars.	Charges in Gross.			Disbursements.		
	As to Mortgage of your Property at Valeham to Mr. John Jones for securing £1,000 and Interest.						
	Attending you in long conference as to your wish to borrow £1,000 upon security of your Property at Valeham, advising thereon and taking your in- structions to procure the amount .. .. .	..	6	8	..	..	..
	Drawing and fair Copy Particulars of the proposed Security .. .. .	..	6	8	..	..	..
	Writing Mr. John Jones therewith and thereon ..	..	3	6	..	..	..
	Subsequently attending his Solicitor, conferring fully as to the matter and giving him explanations when he said his Client would advance the amount ..	..	6	8	..	..	..
	Instructions for Abstract of Title to the Property ..	..	6	8	..	..	..
	Drawing Abstract; 24 brief sheets	8	..	..	..	..	..
	Fair Copy thereof	4	..	..	..	..	..
	Writing Mortgagee's Solicitor therewith and thereon and Clerk's attendance with Abstract and Letter..	..	6	8	..	..	..
	Attending making appointment to examine Deeds ..	..	6	8	..	..	..
	Attending Mortgagee's Solicitor on his examining Deeds with Abstract; engaged more than three hours	1	1	..	..	..	..
	Having received Requisitions on Title perusing same; 6 sheets .. .. .	..	13	4	..	..	..
	Copy to keep	1	..	..	..	..	..
	Carried forward £	16	17	10	..	..	..

Book.**8**MR. HUGH ROBERTS — *cont^d*

Date.	Particulars.	Charges in Gross.			Disbursements.		
	Brought forward £	16	17	10	..	..	..
	Drawing Replies to Requisitions; 4 sheets	1	6	8	..	..	..
	Fair Copy for Mortgagee's Solicitor	„	13	4	..	..	..
	Writing him therewith and thereon, and Clerk's attendance with Documents and Letter	„	6	8	..	..	..
	Having received Draft Mortgage, perusing same; folios 60	1	„	„	..	..	..
	Copy to keep	1	„	„	..	..	..
	Writing Mortgagee's Solicitor returning Draft approved and Clerk's attendance therewith and Letter ..	„	6	8	..	..	..
	Having received Engrossment of Mortgage, examining same with Draft; 4 skins	„	13	4	..	..	..
	Writing to you to call and execute Mortgage.. ..	„	3	6	..	..	..
	Attending you procuring and attesting your execution thereof.. ..	„	6	8	..	..	..
	Drawing and fair Copy Authority to receive Mortgage Money, which you signed	„	5	„	..	..	..
	Attending Mortgagee's Solicitor making appointment to complete	„	6	8	..	..	..
	Drawing Schedule of Deeds to be handed over; folios 12	„	12	„	..	..	..
	Fair Copy for Mortgagee's Signature	„	4	„	..	..	..
	Carried forward £	24	2	4	..	..	..

9

BillMR. HUGH ROBERTS—*cont^d*

Date.	Particulars.	Charges in Gross.			Disbursements.		
	Brought forward £	24	2	4	..	..	..
	Attending completion, receiving the amount of Mortgage Money less Mortgagee's Solicitor's charges, procuring signature to Schedule, handing over Deeds and settling the matter	„	13	4	..	..	..
	Attending you paying you <u>£935 : 0s. 0d.</u> , being the balance due after deducting our charges and those of Mortgagee's Solicitor	„	6	8	..	..	..
	Letters, Postages, Correspondence and Attendances not otherwise charged	„	15	„	..	..	..
	<u>Debited in Ledger, Fo. 5. £</u>	25	17	4	..	..	..
	Fair Copy of this Bill handed to Mr. Roberts on settlement of the matter [<i>Date</i>].						

Book.**10**

MR. ELI JOYCE.

Date.	Particulars.	Charges in Gross.			Disbursements.		
	<u>As to Interest due to you.</u>						
	Attending you when you handed us particulars of Interest due to you with Instructions to collect same	..	..	..	..	..	..
	Writing Mr. John Williams for payment of <u>£25:0s. 0d.</u> Interest due to you, and 5s. costs of Letter ..	..	5	..	..	..	..
	The like Letter to Mr. Edward Griffiths for <u>£15:0s. 0d.</u> and 5s. costs of Letter .. .. .	..	5	..	..	..	..
	The like Letter to Mr. Henry Morris for <u>£50:0s. 0d.</u> and 5s. costs of Letter .. .. .	..	5	..	..	..	..
	Attending Mr. John Williams when he paid us £25 (less 8s. 4d. Property Tax) and 5s. for costs ..	..	3	4	..	..	..
	Attending Mr. Edward Griffiths when he paid us £15 (less 5s. Property Tax) and 5s. for costs .. ..	..	3	4	..	..	..
	Attending Mr. Henry Morris when he informed us that he had seen you and settled the matter with you..	..	3	4	..	..	..
	Attending you when you informed us that you had received the Interest due from Mr. Morris, and we paid you the sums we had received from Mr. Williams and Mr. Griffiths, less our charges ..	..	6	8	..	..	..
	Letters, &c. .. .. .	..	1	..	..	..	..
	<u>Debited in Ledger, Fo. 6. £</u>	1	12	8	..	..	..
	<u>Particulars not delivered, but amount deducted from sums received.</u>						

11

Bill

MR. ARTHUR HAMMEL.

Date.	Particulars.	Charges in Gross.			Disbursements.		
	Several Attendances upon you conferring and advising as to a sum of £2,000 which you wished to borrow on Security of your Manufacturing Premises at Roseville: Correspondence with and Attendances upon several Persons relative thereto and endeavouring to negotiate the Loan, but as the Security offered was that of a Second Mortgage only we were unable to procure the amount.. ..	10	10	..	..	..	..
	<u>Debited in Ledger, Fo. 9. £</u>	10	10	..	..	..	..
	Letter written to Mr. Hammel stating amount as above [<i>Date</i>].						

Book.**12**

MR. EDWARD HOME.

Date.	Particulars.	Charges in Gross.			Disbursements.		
	<u>As to your Will.</u>						
	Attending you taking Instructions for your Will ..	„	6	8	..	..	..
	Drawing same; folios 104	5	4	„	..	..	..
	Fair Copy thereof	1	14	8	..	..	..
	Attending you reading over Draft and advising thereon when you approved thereof; engaged two hours	„	13	4	..	..	..
	Engrossing Will	3	9	4	..	..	..
	Attending you attesting your Signature thereto ..	„	13	4	..	..	..
	Letters, &c.	„	5	„	..	..	..
	<u>See Summary at page 25 of Bill Book</u> £	12	6	4	..	..	..
	<u>As to Lease of Brinville House.</u>						
	Instructions for Lease	„	6	8	..	..	..
	Drawing same; folios 25	1	5	„	..	..	..
	Fair Copy	„	8	4	..	..	..
	Engrossing Lease and Counterpart	1	13	4	..	..	..
	Paid for Parchment	„	10	„	..	..	..
	Paid Duty.. .. .	„	15	„	„	15	„
	Attending to get Duty affixed	„	6	8	..	..	..
	Carried forward £	5	5	„	„	15	„

13

Bill

MR. EDWARD HOME—cont^d

Date.	Particulars.	Charges in Gross.			Disbursements.		
	Brought forward £	5	5	"	"	15	"
	Writing with appointment to execute Lease	"	3	6	..	..	..
	Attending execution of Lease and Counterpart and exchanging same	"	13	4	..	..	..
	Letters, &c.	"	2	6	..	..	..
	<u>See Summary at page 25 of Bill Book £</u>	<u>6</u>	<u>4</u>	<u>4</u>	<u>"</u>	<u>15</u>	<u>"</u>
	As to Debt due to you from Mr. Robert Welch and Action brought against him for reco- very thereof.						
	Attending you in long conference as to a Debt due to you from Mr. Robert Welch amounting to £200, which he disputed, discussing the circumstances under which the Debt was contracted, advising thereon and taking your Instructions to write to him for payment	"	6	8	..	..	..
	Letter to him accordingly requesting Payment ..	"	3	6	..	..	..
	Mr. Welch having replied repudiating the Debt alto- gether and stating his reasons for doing so, writing Letter to you informing you thereof and request- ing to see you thereon	"	3	6	..	..	..
	Carried forward £	"	13	8	..	..	..

Book.**14**MR. EDWARD HOME—*cont^d*

Date.	Particulars.	Charges in Gross.			Disbursements, including Agency Charges.*		
	Brought forward £	„	13	8	„	„	„
	Subsequently attending you in long conference and advising upon the facts when it was determined to lay a Case before Counsel for his Opinion..	„	6	8	..	..	..
	Instructions for Case	„	6	8	..	..	..
	Drawing same; folios 20	1	„	„	..	..	..
	Fair Copy thereof	„	6	8	..	..	..
	Writing Agents therewith and with Instructions to lay same before Mr. Skye for his opinion thereon ..	..	..	..	..	..	..
	Agents attending Mr. Skye therewith	„	6	8	„	3	4
	Paid his Fee and Clerk	2	4	6	2	4	6
	Agents' attendance for Case and Opinion and obtaining same	„	3	4	„	1	8
	Agents' Letter forwarding Case and Opinion..	..	..	..	..	..	..
	Having received Opinion, perusing and considering same	„	6	8	..	..	..
	Making Copy thereof	„	2	„	..	..	..
	Writing you therewith and thereon	„	3	6	..	..	..
	Subsequently attending you, discussing Opinion, when you determined to bring an Action to recover the amount	„	6	8	..	..	..
	In the Common Pleas.						
	Above £20.						
	Yourselves v. Welch.						
	Hilary Vacation, 186 .						
	Letter to Mr. Welch that unless he paid the Debt within a week proceedings would be taken against him	„	3	6	..	..	..
	Carried forward £	6	10	6	2	9	6

* See Note I.

15

Bill

MR. EDWARD HOME—contd

Date.	Particulars.	Charges in Gross.			Disbursements, including Agency Charges.		
		6	10	6	2	9	6
	Brought forward £	6	10	6	2	9	6
	The Debt not having been paid and no reply having been received to our Letter, writing to Agents directing them to issue Writ .. .. .	..	..	..	..	..	..
	Instructions to sue .. .. .	..	6	8	..	3	4
	Writ of Summons .. .. .	..	12	6	..	8	9
	Special Indorsement .. .. .	..	5	..	..	2	6
	Having received Writ, Copy and Service on Defendant	..	5	..	..	..	..
	Affidavit of Service .. .. .	..	6	..	..	1	6
	Copy Writ and Indorsements to annex .. ..	..	1	..	..	..	..
	Letters, &c. .. .. .	..	5	..	..	2	6
	Easter Term, 186 ..						
	Writing Agents instructing them to search if Appearance entered .. .. .	..	..	..	..	..	..
	Searching Appearance and paid .. .. .	..	3	10	..	2	2
	Agents' Letter informing us that Appearance had been entered .. .. .	..	..	..	..	..	..
	Attending you informing you that Writ had been served upon Defendant and that he had entered an Appearance, when you instructed us to deliver Declaration without delay .. .. .	..	6	8	..	..	..
	Writing Agents to that effect .. .. .	..	..	..	..	..	..
	Declaration and Fee	1	5	..	..	12	6
	Fee to Mr. Skye to settle	1	3	6	1	3	6
	Attending him .. .. .	..	3	4	..	1	8
	Close Copy Declaration; folios 6 .. .. .	..	2	..	..	1	..
	Agents' Letter therewith .. .. .	..	..	..	..	..	..
	Carried forward £	11	16	..	5	8	11

Book.

16

MR. EDWARD HOME—*cont^d*

Date.	Particulars.	Charges in Gross.			Disbursements, including Agency Charges.		
		11	16	..	5	8	11
	Brought forward £	11	16	..	5	8	11
	Notice to Plead, Copy and Service .. .. .	..	4	..	..	2	..
	Close Copy .. .. .	..	1	..	..	..	6
	Attending giving consent to Order as by Judge for time to plead (one week) .. .. .	..	6	8	..	3	4
	Copy Order .. .. .	..	1	..	..	..	6
	Agents' Letter therewith .. .. .	..	..	..	..	..	..
	Attending Summons before Judge for further time to plead; Order made for four days .. .. .	..	6	8	..	3	4
	Copy Order .. .. .	..	1	..	..	..	6
	Agents' Letter therewith .. .. .	..	..	..	..	..	..
	Attending Summons for better particulars; order made	..	6	8	..	3	4
	Copy Order .. .. .	..	1	..	..	..	6
	Agents' Letter therewith .. .. .	..	..	..	..	..	..
	Writing to you that Defendant had obtained an Order for better particulars and requesting to see you thereon.. .. .	..	3	6	..	..	..
	Attending you in long conference as to the Action and upon particulars required by Defendant when you gave such information as enabled us to furnish same .. .. .	..	6	8	..	..	..
	Drawing better particulars and Copy; folios 12 ..	..	8	..	..	..	..
	Letter to Agents therewith and thereon .. ..	..	..	..	..	..	..
	Attending to deliver same .. .. .	..	3	4	..	1	8
	Copy Pleas .. .. .	..	1	..	..	..	6
	Agents' Letter therewith .. .. .	..	..	..	..	..	..
	Joinder of Issue .. .. .	..	4	..	..	2	..
	Close Copy .. .. .	..	1	..	..	..	6
	Carried forward £	14	11	6	6	7	7

17 MR. EDWARD HOME—cont^d**Bill**

Date.	Particulars.	Charges in Gross.			Disbursements, including Agency Charges.		
		14	11	6	6	7	7
	Brought forward £	14	11	6	6	7	7
	Drawing Issue	"	6	8	"	3	4
	Engrossing ; folios 12	"	4	"	"	2	"
	Close Copy	"	4	"	"	2	"
	Notice of Trial	"	4	"	"	2	"
	Copy	"	1	"	"	"	6
	Agent's Letter therewith	"	"	"	"	"	"
	Attending you informing you that Notice of Trial had been given, conferring and advising as to the necessary Notices to Produce and Admit, and receiving from you certain documents relating to the matter..	"	6	8	"	"	"
	Letter to Agents with same and explaining the circumstances fully	"	"	"	"	"	"
	Notice to Produce	"	7	6	"	3	9
	Notice to Admit	"	7	6	"	3	9
	Attending to give inspection of Documents	"	6	8	"	3	4
	Copy Defendant's Notice to Produce	"	2	"	"	1	"
	The like to Admit	"	2	"	"	1	"
	Attending to inspect Defendant's Documents	"	6	8	"	3	4
	Drawing and Engrossing Affidavit of Service of Notice to Produce	"	6	"	"	3	"
	Paid Oath	"	1	"	"	1	"
	Copy Notice to Annex	"	2	"	"	1	"
	Drawing and Engrossing Affidavit of Service of Notice to Admit	"	6	"	"	3	"
	Paid Oath	"	1	"	"	1	"
	Copy Notice to Annex	"	2	"	"	1	"
	Attending to obtain Common Jury Panel	"	3	4	"	1	8
	Paid	"	1	"	"	1	"
	Carried forward £	18	12	6	8	6	3

Book.

18

MR. EDWARD HOME—*cont^d*

Date.	Particulars.	Charges in Gross.			Disbursements, including Agency Charges.		
		18	12	6	8	6	3
	Brought forward £	18	12	6	8	6	3
	Engrossing Record; folios 12 .. .. .	..	6	..	..	3	..
	Paid for Parchment .. .. .	..	4	..	..	4	..
	Fee on Record .. .. .	..	6	8	..	3	4
	Copy Particulars to Annex .. .. .	..	2	..	..	1	..
	Attending to despatch Record into the country, and paid carriage .. .. .	..	5	4	..	3	8
	Agents' Letter informing us thereof and as to pro- gress of Action .. .. .	..	..	..	..	..	..
	Letter to you to call on us with the necessary witnesses without delay .. .. .	..	3	6	..	..	..
	Attending you taking notes of your evidence and con- ferring very fully on the Action, and subsequently attending Mr. Johnson and Mr. Hayes, your two witnesses, also taking notes of their evidence as instructions for brief; engaged three hours ..	1	..	..	..	..	..
	Drawing Brief; 65 folios	3	5	..	..	..	..
	Two copies thereof	2	3	4	..	..	..
	Two copies of your Notice to Produce to Annex ..	..	4	..	..	..	..
	The like of your Notice to Admit .. .. .	..	4	..	..	..	..
	The like of Defendant's Notice to Produce .. ..	..	4	..	..	..	..
	The like of Defendant's Notice to Admit .. ..	..	4	..	..	..	..
	Journey to to set down Cause for trial ..	1	1	..	..	..	..
	Paid	2	..	..	2	..	..
	Paid Railway Fare, &c. .. .. .	..	7	6	..	7	6
	Paid Fee to Mr. Bellew, Q.C., and Clerk with Brief ..	5	10	..	5	10	..
	Attending him .. .. .	..	6	8	..	..	..
	Paid Fee to Mr. Skye and Clerk with Brief	3	5	6	3	5	6
	Attending him .. .. .	..	6	8	..	..	..
	Carried forward £	40	1	8	20	4	3

Date.	Particulars.	Charges in Gross.			Disbursements, including Agency Charges.		
	Brought forward £	40	1	8	20	4	3
	Attending Mr. Bellew appointing Consultation ..	..	6	8	..	..	..
	Paid his Fee and Clerk	2	9	6	2	9	6
	Attending Mr. Skye, appointing Consultation ..	..	6	8	..	..	..
	Paid his Fee and Clerk	1	3	6	1	3	6
	Attending Consultation .. .. .	..	13	4	..	..	..
	Writing Agents to send Spa. ad test. .. ..	..	..	..	..	..	..
	Spa. ad test .. .. .	..	7	..	..	4	6
	Agents' Letter with same .. .. .	..	..	..	..	..	..
	Copy and service on Mr. Johnson .. .. .	..	5	..	..	..	..
	Paid him Conduct Money .. .. .	..	1	..	..	1	..
	Copy and service on Mr. Hayes .. .. .	..	5	..	..	..	..
	Paid him Conduct Money .. .. .	..	1	..	..	1	..
	Attending you making final Arrangements and informing you that it was necessary you and your witnesses should be at to-morrow to attend the Trial .. .. .	..	6	8	..	..	..
	Journey to and attending Court, when on the second day of attendance the Cause was heard and a verdict given for the full amount claimed; engaged two days	4	4	..	..	..	..
	Paid Hotel and other expenses	2	2	..	2	2	..
	Paid Railway Fare .. .. .	..	7	6	..	7	6
	Paid Court Fees	1	..	..	1	..	..
	Carried forward £	54	..	6	27	13	3

Book.**20**MR. EDWARD HOME—*cont^d*.

Date.	Particulars.	Charges in Gross.			Disbursements, including Agency Charges.		
		54	”	6	27	13	3
	Brought forward £	54	”	6	27	13	3
	Paid the witnesses, viz.:—						
	Yourself.—Two days 1 10 0						
	Travelling expenses ” 7 6	1	17	6	1	17	6
	Mr. Johnson.—Two days 2 2 0						
	Travelling expenses ” 7 6	2	9	6	2	9	6
	Mr. Hayes.—Two days 1 1 0						
	Travelling expenses.. .. . ” 7 6	1	8	6	1	8	6
	Writing Agents informing them of result of Trial, and directing them to sign Judgment as quickly as possible .. .. .	..	..	..	..	..	..
	Term Fee .. .. .	..	15	..	..	7	6
	<u>Trinity Term, 186 .</u>						
	Attending for Postea .. .. .	..	3	4	..	1	8
	Paid for same	1	..	..	1	..	..
	Drawing final Judgment .. .. .	..	3	4	..	1	8
	Attending to sign same .. .. .	..	3	4	..	1	8
	Paid signing .. .. .	..	10	..	..	10	..
	Agents' Letter requesting to be furnished with mate- rials for Affidavit of Increase .. .. .	..	..	..	..	..	..
	Preparing statement and writing Agents therewith and thereon .. .. .	..	..	..	..	..	..
	Drawing and Engrossing Affidavit of Increase; folios 11	..	11	..	..	5	6
	Paid Oath.. .. .	..	1	..	..	1	..
	Attending to file Affidavit .. .. .	..	3	4	..	1	8
	Paid .. .. .	..	2	..	..	2	..
	Copy for Defendant's Attorney .. .. .	..	3	8	..	1	10
	Carried forward £	63	12	..	36	3	3

21

BillMR. EDWARD HOME—*cont^d*

Date.	Particulars.	Charges in Gross.			Disbursements, including Agency Charges.		
	Brought forward £	63	12	..	36	3	3
	Drawing Bill of Costs and copy, and copy for Defendant's Attorney	1	..	..	..	10	..
	Notice of taxing .. .. .	..	4	..	..	2	..
	Attending taxing .. .. .	..	13	4	..	6	8
	Paid the Master .. .. .	..	10	..	..	10	..
	Term Fee .. .. .	..	15	..	..	7	6
	<u>Trinity Vacation, 186 .</u>						
	Writing you enquiring if Execution should be issued	..	3	6	..	..	..
	Subsequently attending you when you stated that you were reluctant to issue Execution, and directed us to instruct our Agents to see the Defendant's Attorneys on the subject .. .. .	..	6	8	..	..	..
	Letter to Agents accordingly .. .. .	..	..	..	..	..	..
	Agents' attendance upon Defendant's Attorneys, when they gave an assurance that Debt and Costs would be paid in two days .. .. .	..	6	8	..	3	4
	Agents' attendance, receiving Debt and taxed Costs, and also one guinea for extra Costs .. .. .	..	6	8	..	3	4
	Attending you informing you that Defendant had paid Debt and taxed Costs, and handing you cheque for amount of Debt .. .. .	..	6	8	..	..	..
	Letters, &c. .. .. .	..	5	..	..	2	6
	<u>See Summary at page 25 of Bill Book</u> £	68	9	6	38	8	7

Book.**22**MR. EDWARD HOME—*cont^d*

Date.	Particulars.	Charges in Gross.			Disbursements.		
	<u>Yourself and Scott.</u>						
	Attending you when you brought Writ of Summons under the Bills of Exchange Act which had been served upon you at the suit of Mr. Scott, discussing the circumstances under which the Bill was given and fully advising thereon, and you decided upon endeavouring to obtain leave to appear and defend the Action, and we were to take the necessary steps for that purpose .. .. .	..	6	8	..	..	..
	Instructions for your Affidavit in support of application for leave to appear and defend .. ..	..	6	8	..	..	..
	Drawing same; folios 15 .. .. .	..	15	..	..	..	..
	Engrossing .. .. .	..	5	..	..	..	..
	Attending with you before Commissioner to be sworn thereto .. .. .	..	3	4	..	..	..
	Paid Oath .. .. .	..	1	6	..	1	6
	Writing Agents with Affidavit and fully as to the case .. .. .	..	..	..	..	..	..
	Attending informing you that an Order had been made for leave to appear .. .. .	..	6	8	..	..	..
	Attending informing you that the Plaintiff had obtained an Order to set aside appearance and sign judgment unless the money paid into Court in two days, and advising you thereon .. .. .	..	6	8	..	..	..
	Letter to you that Judgment had been signed, and that Plaintiff's Attorneys would issue execution unless the money paid immediately .. .. .	..	3	6	..	..	..
	Carried forward £	2	15	..	..	1	6

MR. EDWARD HOME—*cont^d*

Date.	Particulars.	Charges in Gross.			Disbursements, including Agency Charges.		
		2	15	..	..	1	6
	Brought forward £			..	..
	Attending you receiving the amount of the Bill and Plaintiff's costs .. .. .	..	3	4	..	..	..
	Attending at Telegraph Office, despatching telegram to Agents, directing them to settle with Plaintiff's Attorneys at once .. .. .	..	3	4	..	..	..
	Paid .. .. .	..	3	..	..	3	..
	Letter to Agents enclosing Cheque for the amount ..	..	..	..	..	..	..
	Subsequently attending you, informing you that our Agents had settled the matter .. .. .	..	3	4	..	..	..
	Letters, &c. .. .. .	..	2	..	..	..	..
	<u>Amount of our Charges in this matter £</u>	3	10	..	..	4	6
	<u>Paid Agents' Charges; viz.:—</u>						
	<u>In the Common Pleas.</u>						
	<u>Home ats. Scott.</u>						
	Trinity Vacation, 186 .						
	Instructions to defend .. .. .	..	6	8	..	3	4
	Attending for Order; Order made .. .. .	..	6	8	..	3	4
	Paid for Order .. .. .	..	5	..	..	5	..
	Paid filing Afft. .. .. .	..	1	..	..	1	..
	Copy and Service of Order .. .. .	..	3	..	..	1	6
	Appearance and fee .. .. .	..	7	..	..	4	6
	Paid filing Order .. .. .	..	4	..	..	4	..
	Letter stating result of application, and that appearance had been entered .. .. .	..	..	..	..	..	..
	Copy Order to accompany .. .. .	..	1	..	..	..	6
	Attending Summons to set aside appearance and sign Judgment: Order made unless money paid into Court in two days .. .. .	..	6	8	..	3	4
	Writing informing you thereof .. .. .	..	..	..	..	..	..
	Copy Order to accompany .. .. .	..	1	..	..	..	6
	Attending taxation of Plaintiff's Costs .. .. .	..	6	8	..	3	4
	Carried forward £	5	18	8	1	14	10

Book.**24**MR. EDWARD HOME—*cont^d*

Date.	Particulars.	Charges in Gross.			Disbursements, including Agency Charges.		
	Brought forward £	5	18	8	1	14	10
	Attending Plaintiff's Attorneys, when they said that they had signed Judgment and would issue execution if money not paid immediately	„	6	8	„	3	4
	Writing informing you thereof .. ..	..	..	..	..	..	..
	Having received telegram directing us to pay Plaintiff's Debt and Costs, attending his Attorneys paying same	„	6	8	„	3	4
	Writing informing you thereof, and acknowledging receipt of Cheque for the amount .. ..	..	..	..	..	..	..
	Letters, &c.	„	3	„	„	2	„
	<u>See Summary at page 25 of Bill Book</u> £	6	15	„	2	3	6
	<u>Yourself and Rees.</u>						
	Attending you, when you handed us Writ with which you had been served at the suit of Mr. Rees, and you at the same time handed us amount of Debt and Costs endorsed on the Writ, with instructions to settle the matter	„	6	8	..	..	..
	Writing Agents remitting amount, and with directions accordingly .. ..	..	..	..	..	..	..
	Carried forward £	„	6	8	..	..	..

27

Bill

THE STERNDAL COPPER MINING COY (LIMITED)—*cont^d*

Date.	Particulars.	Charges in Gross.			Disbursements.		
	<u>In Chancery.</u>						
	<u>Easter Term, 186 .</u>						
	Instructions to defend	„	13	4	..	..	..
	Attending the Secretary on his calling with a Petition to wind up the Company which had been served herein and conferring and advising thereon ..	„	6	8	..	..	..
	Perusing Petition, Articles of Association, and other documents to ascertain the state of the Company..	1	1	0	..	..	..
	Attending the Secretary, conferring thereon, and arranging to lay the papers before Mr. Brice as to the evidence to be adduced by the Company in opposition to the Petition	„	6	8	..	..	..
	Instructions to Counsel to advise on Petition as to evidence in reply and generally	„	6	8	..	..	..
	Fee to Mr. Brice to advise	2	4	6	2	4	6
	Attending him therewith	„	6	8	..	..	..
	Fee to Mr. Brice to attend conference	1	6	„	1	6	„
	Attending him	„	6	8	..	..	..
	Attending conference	„	13	4	..	..	..
	Two copies Opinion, 3 fos. each	„	2	0	..	..	..
	Carried forward £						

Book.**28****THE STERNDAL COPPER MINING COY (LIMITED)—*cont^d***

Date.	Particulars.	Charges in Gross.			Disbursements.		
	Brought forward £						
	Instructions for Affidavit of the Secretary	„	6	8	..	..	..
	Drawing same, fos. 18	„	18	„	..	..	..
	Fee to Mr. Brice to settle same.. .. .	1	3	6	1	3	6
	Attending him	„	6	8	.	..	..
	Attending the Secretary, informing him that we had laid papers before Mr. Brice and had had a conference with him thereon, and conferring fully upon his Opinion and advising as to the steps which should be taken with regard to getting up the evidence	„	6	8	..	..	..
	Perusing observations upon Petition, and arranging to get Secretary sworn to Affidavit in opposition to the Petition	1	1	„	..	..	..
	Attending the Secretary going through his Affidavit, conferring thereon, and altering and making certain additions thereto—long attendance.. .. .	„	13	4	..	..	..
	Engrossing Affidavit of the Secretary, fos. 18.. ..	„	6	„	..	..	..
	Revising Affidavit	„	6	„	..	..	..
	Attending the Secretary to be sworn	„	6	8	..	..	..
	Paid Oath.. .. .	„	1	6	„	1	6
	Paid Filing	„	2	6	„	2	6
	Copy for Office Copy	„	6	„	..	..	..
	Paid Office Copy	„	6	„	„	6	„
	Notice of Filing	„	2	6	..	..	..
	Carried forward £						

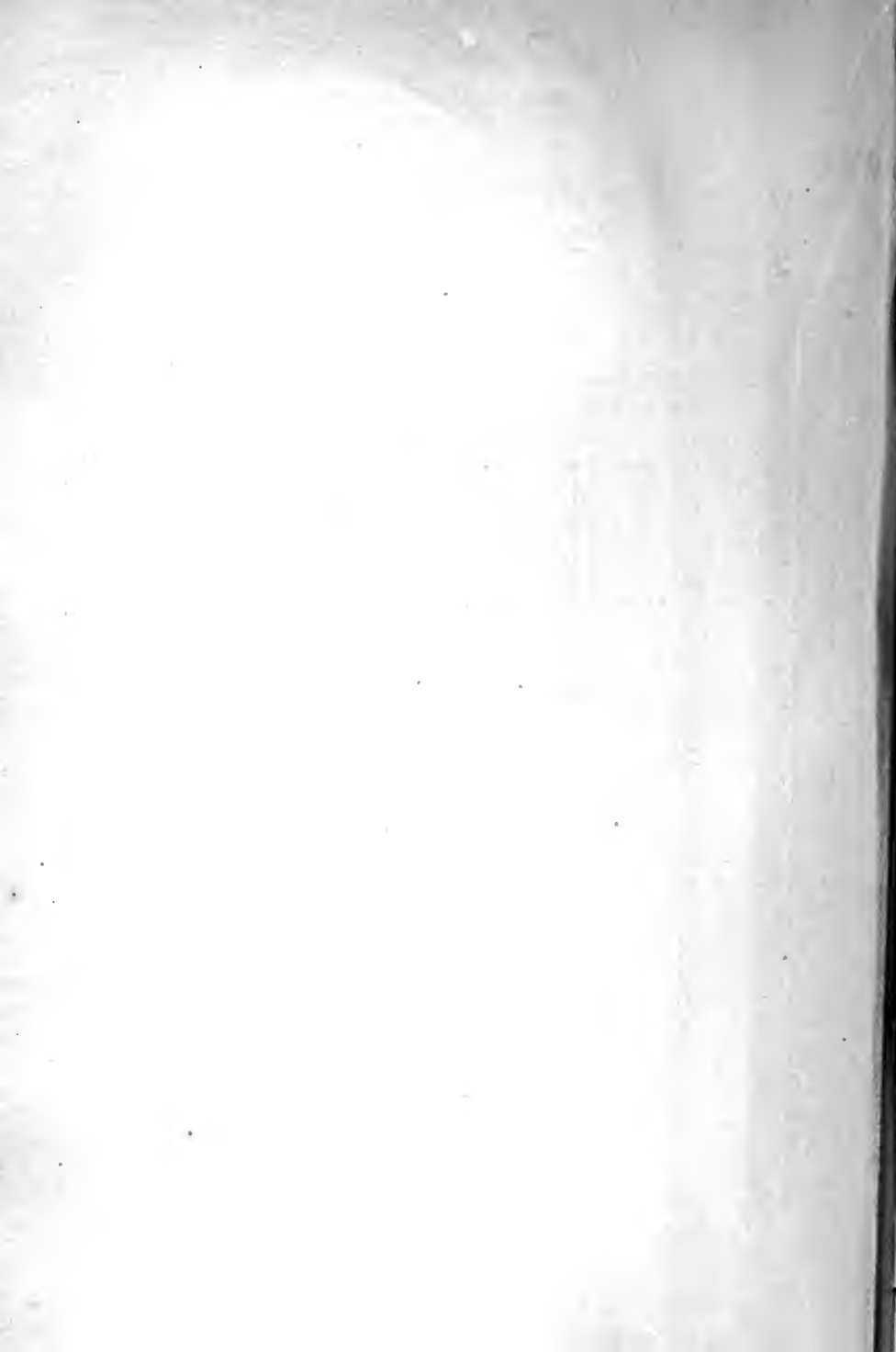
29

BillTHE STERNDAL COPPER MINING COY (LIMITED)—*cont^d*

Date.	Particulars.	Charges in Gross.			Disbursements.		
	Brought forward £						
	Paid for copy Affidavit verifying Petition, fos. 3 ..	1			1		
	Paid for copy Affidavit in support of Petition ..	6	4		6	4	
	Close copy	12	8				
	Perusing	12	8				
	Instructions to appear on Petition	13	4				
	Two Briefs Petition for Counsel, 13 sheets each ..	4	6	8			
	Two Briefs Affidavit in support for Counsel, 4 sheets each	1	6	8			
	Two Briefs Affidavit of Secretary for Counsel, 2 sheets each	13	4				
	Drawing Observations, 6 sheets	2					
	Two Briefs for Counsel	2					
	Fee to Mr. Manoury, Q.C., with Brief to oppose ..	5	10		5	10	
	Attending him	13	4				
	Consultation Fee to him	2	9	6	2	9	6
	Attending him	6	8				
	Fee to Mr. Brice to oppose Motion	3	5	6	3	5	6
	Attending him	6	8				
	Consultation Fee to him	1	3	6	1	3	6
	Attending him	6	8				
	Attending Consultation	13	4				
	Attending Court on Petition ; same ordered to stand over	13	4				
	Carried forward £						

Book.**30**THE STERNDAL COPPER MINING COY (LIMITED)—*cont^d*

Date.	Particulars.	Charges in Gross.			Disbursements.		
	Brought forward £						
	Attending the Secretary, conferring as to the Affidavit filed by the Petitioner and as to the Evidence to be given in opposition and further steps to be taken and advising thereon.. .. .	„	6	8	..	..	..
	<u>Remarks.</u> <i>This last bill is left unfinished and is not taken into account with the balance, of which an example is given in the Private Ledger. There must of necessity be many matters always uncompleted in a solicitor's business whenever a balance is taken, and these unfinished bills should be estimated as closely as possible and the amount of such estimate, less an allowance according to circum- stances for bad debts and other deductions, will increase the assets.</i> <i>It will be observed that in the Bill Book blank spaces have been left at frequent intervals. Such spaces are intended for probable alterations or additions either in the course of the business or when a bill is settled, so as to obviate the neces- sity of drafting the bill.</i>						



No. IV.

Voucher Book.

THE VOUCHER BOOK should be ruled and headed as shown in the annexed specimen. It may be made of any size; post is convenient. The horizontal lines, of ordinary width, should be blue, and the vertical lines red. It does not require type paging, nor an Index, and it may be made of any thickness, and bound in any style that may be preferred.

In order to illustrate the working of the Voucher Book it has not been thought necessary to give more than a specimen page, but to that extent it corresponds with the Disbursement Book.

Voucher Book.

Date.	Short Particulars.	Received.			Initials of Receiver.	Returned.			Initials of Cashier.	Amount Disbursed.		
	Bill Stamp (Attwood) ..	„	1	„	E. B.	..	..	..	..	„	1	„
	Postage Stamps	„	10	„	E. B.	..	..	..	..	„	10	„
	Stamps and Searches (Leaver)	5	„	„	J. B.	„	7	11	H. P.	4	12	1
	Counsel's Fees (Leaver) ..	7	14	6	H. P.	..	..	..	..	7	14	6
	Norwich Union (Rose) ..	1	12	9	H. P.	..	..	..	..	1	12	9
	Stamps on Lease (Home) ..	1	„	„	J. B.	„	5	„	H. P.	„	15	„
	Oath on Affidavit (Home & Welch)	„	1	6	W. C.	..	..	..	..	„	1	6
	Expenses entering Cause for Trial (Home & Welch)	3	„	„	W. C.	„	12	6	H. P.	2	7	6
	Pens and Penholders ..	„	18	6	H. P.	..	..	..	..	„	18	6
	Week's Salary	„	15	„	E. B.	..	..	..	..	„	15	„
	Do.	1	5	„	J. B.	..	..	..	..	1	5	„
	Expenses (Home v. Welch) ..	18	„	„	W. C.							
	Fee to Bellew with Brief ..	..	..	..	..	..	..	..	..	5	10	„
	Fee to Skye with Brief ..	..	..	..	..	..	..	..	..	3	5	6
	Consultation Fee to Bellew ..	..	..	..	..	..	..	..	..	2	9	6
	Consultation Fee to Skye ..	..	..	..	..	..	..	..	..	1	3	6
	Johnson with Spa. ..	..	..	..	..	..	..	..	..	„	1	„
	Hayes with Spa. ..	..	..	..	..	..	..	..	..	„	1	„
	Hotel Expenses ..	..	..	..	..	..	..	..	..	2	2	„
	Railway Fare ..	..	..	..	..	..	..	..	..	„	7	6
	Court Fees ..	..	..	..	..	2	„	„	H. P.	1	„	„
		39	18	3	..	3	5	5	..	36	12	10
		3	5	5								
	£	36	12	10								



No. V.

Disbursement Book.

THE DISBURSEMENT BOOK should be ruled and headed as shown in the following specimen. It should be of foolscap size, ruled horizontally with blue lines of ordinary width, and the vertical lines should be red. It may be bound in rough calf, labelled on back and front, and from 100 to 150 folios (not pages) in thickness. It does not require an Index.

This book corresponds with the other books of the series.

1

Disbursement

Date.	Nature of Disbursement.
	Received Cheque for Disbursements
	Paid for Bill Stamp re Attwood and Giles
	Edward Brooks for Office Postages
	Received Cheque to pay Counsel's fees (Vale) re Leaver's Purchase
	Paid Counsel's fees re Leaver's Purchase, viz :—
	Fee to advise on Title 4 6 6 }
	Fee as to Requisitions 1 3 6 }
	Fee to settle Conveyance <u>2 4 6</u> }
	Paid Stamps on Conveyance of Woodford Property
	„ Search at Common Pleas
	„ Search at Bankruptcy Court
	Paid the Norwich Union Fire Insurance Society premium due Christmas last
	Paid Stamps on Lease of Brinville House and Counterpart
	„ Oath on Affidavit of Service of Writ, Yourself r. Welch
	„ On entering Cause for Trial Do.
	„ Railway Fare .. Do.

Book.**1**

On whose Account.			Page of Bill Book.	Business Disbursements.			Office Disbursements.			Payments for Clients.			Folio in Ledger.	Received to Disburse.		
Profit and Loss	..	..	..	..	..	..	..	..	..	..	..	..	103	10	..	..
Andrew Attwood	..	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..
.. .. .	..	..	..	..	..	..	10	..	..	..	..	..	..	..	..	..
Profit and Loss	..	..	..	..	..	}	..	..	..	..	..	..	103	7	14	6
Benjamin Leaver	..	4 & 5	7	14	6		..	..	..	..	..	..	..	..	..	..
Do.	..	..	6	4	10	..	..	..	..	..	..	..	..	..	..	..
Do.	..	..	6	..	1	..	..	..	..	..	..	..	..	..	..	..
Do.	..	..	6	..	1	1	..	..	..	..	..	..	..	..	..	..
Josiah Rose	..	..	..	..	..	..	..	..	..	1	12	9	3	..	..	..
Edward Home	..	..	12	..	15	..	..	..	..	..	..	..	..	..	..	..
Do.	..	..	15	..	1	6	..	..	..	..	..	..	..	..	..	..
Do.	..	..	18	2	..	..	..	..	..	..	..	..	..	..	..	..
Do.	..	..	18	..	7	6	..	..	..	..	..	..	..	..	..	..
Carried forward ..	£		15	11	7	..	10	..	1	12	9	..	17	14	6	

2

Disbursement

Date.	Nature of Disbursement.
	Received Cheque for Disbursements
	Paid for Six Boxes of Steel Pens and One doz. Penholders
	Paid Edward Brooks One Week's Salary
	Paid Mr. John Brown One Week's Salary
	Paid Fee to Mr. Bellew, Q.C., with Brief, Yourself v. Welch
	Paid Fee to Mr. Skye, with Brief do.
	Paid Consultation Fee to Mr. Bellew do.
	Paid Consultation Fee to Mr. Skye do.
	Paid Mr. Johnson, with Spa. do.
	Paid Mr. Hayes, with Spa. do.
	Paid Hotel and other Expenses attending Trial do.
	Paid Railway Fare do.
	Paid Court Fees do.
	Paid for fitting up Shelves
	Paid Ground Rent of 222, Elmsley Place, for you
	Received Cheque for Disbursements
	Paid Witnesses, viz. Yourself .. Yourself v. Welch
	„ „ „ Mr. Johnson .. do.
	„ „ „ Mr. Hayes .. do.
	Paid Oath on Affidavit Yourself and Scott
	Paid for Telegram do.

Book.**2**

On whose Account.	Page of Bill Book.	Business Disbursements.			Office Disbursements.			Payments for Clients.			Folio in Ledger.	Received to Disburse.		
Brought forward ..	£	15	11	7	„	10	„	1	12	9	..	17	14	6
Profit and Loss ..	..	..	..	..	..	..	..	..	..	..	103	20	„	„
Office ..	..	..	..	..	„	18	6	..	..	..	..	..	..	..
Do. ..	..	..	..	..	„	15	„	..	..	..	..	..	..	..
Do. ..	..	..	..	..	1	5	„	..	..	..	..	..	..	..
Edward Home ..	18	5	10	„	..	..	..	..	..	..	..	..	..	..
Do. ..	18	3	5	6	..	..	..	..	..	..	..	..	..	..
Do. ..	19	2	9	6	..	..	..	..	..	..	..	..	..	..
Do. ..	19	1	3	6	..	..	..	..	..	..	..	..	..	..
Do. ..	19	„	1	„	..	..	..	..	..	..	..	..	..	..
Do. ..	19	„	1	„	..	..	..	..	..	..	..	..	..	..
Do. ..	19	2	2	„	..	..	..	..	..	..	..	..	..	..
Do. ..	19	„	7	6	..	..	..	..	..	..	..	..	..	..
Do. ..	19	1	„	„	..	..	..	..	..	..	..	..	..	..
Office ..	..	..	..	..	1	7	6	..	..	..	..	..	..	..
Thomas Giles ..	..	..	..	..	..	..	..	2	14	6	1	..	..	..
Profit and Loss ..	..	..	..	..	..	..	..	..	..	..	103	15	„	„
Edward Home ..	20	1	17	6	..	..	..	..	..	..	..	..	..	..
Do. ..	20	2	9	6	..	..	..	..	..	..	..	..	..	..
Do. ..	20	1	8	6	..	..	..	..	..	..	..	..	..	..
Do. ..	22	„	1	6	..	..	..	..	..	..	..	..	..	..
Do. ..	23	„	3	„	..	..	..	..	..	..	..	..	..	..
Carried forward ..	£	37	11	7	4	16	„	4	7	3	..	52	14	6

3

Disbursement

Date.	Nature of Disbursement.
	Paid half-year's Ground Rent of Property at Valeham due Christmas last, £2:10s., less Tax 10d., Allowance 5s.
	Received Cheque to pay Salary
	Paid Mr. Thomas Elder for One Month's Salary due this date*
	Paid for Wire Blinds for Windows
	Paid for Cocoa Nut Matting
	Paid for Insurance of Office Furniture, &c.
	Received Cheque for Disbursements
	Paid Fee to Mr. Brice to advise as to Petition for winding-up Company
	Paid Fee to him to attend Conference .. do.
	Paid Fee to him to settle Affidavit of Secretary do.
	Paid Oath on Affidavit of Secretary .. do.
	Paid Filing „ „ .. do.
	Paid for Office Copy „ „ .. do.
	Paid for Copy Affidavit verifying Petition .. do.
	Paid for Copy Affidavit in support of Petition do.
	Paid Fee to Mr. Manoury, Q.C., with Brief to oppose do.
	Paid Consultation Fee to him .. do.

* See Note K.

Book.**3**

On whose Account.	Page of Bill Book.	Business Disbursements.			Office Disbursements.			Payments for Clients.			Folio in Ledger.	Received to Disburse.		
Brought forward..	£	37	11	7	4	16	,	4	7	3	..	52	14	6
Hugh Roberts .. ..	..	..	..	..	..	..	..	2	4	2	5	..	..	..
Profit and Loss .. ..	..	..	..	..	..	..	..	}	..	..	103	16	13	4
.. .. ..	..	..	..	..	16	13	4		..	..	..	..	..	..
Furniture Account ..	..	..	..	..	..	..	..	1	18	,	104	..	..	..
Do. .. ..	..	..	..	..	..	..	..	2	5	,	104	..	..	..
.. .. ..	..	..	..	..	,	15	,	..	..	..	..	..	..	..
Profit and Loss .. ..	..	..	..	..	..	..	..	..	..	..	103	25	,	,
Sterndale Mining Com- pany.	27	2	4	6	..	..	..	..	..	..	..	..	..	..
Do.	27	1	6	,	..	..	..	..	..	..	..	..	..	..
Do.	28	1	3	6	..	..	..	..	..	..	..	..	..	..
Do.	28	,	1	6	..	..	..	..	..	..	..	..	..	..
Do.	28	,	2	6	..	..	..	..	..	..	..	..	..	..
Do.	28	,	6	,	..	..	..	..	..	..	..	..	..	..
Do.	29	,	1	,	..	..	..	..	..	..	..	..	..	..
Do.	29	,	6	4	..	..	..	..	..	..	..	..	..	..
Do.	29	5	10	,	..	..	..	..	..	..	..	..	..	..
Do.	29	2	9	6	..	..	..	..	..	..	..	..	..	..
Carried forward..	£	51	2	5	22	4	4	10	14	5	..	94	7	10

Book.**4**

On whose Account.	Page of Bill Book.	Business Disbursements			Office Disbursements.			Payments for Clients.			Folio in Ledger.	Received to Disburse.		
Brought forward..	28	51	2	5	22	4	4	10	14	5	..	94	7	10
Sterndale Mining Co. ..	29	3	5	6	..	..	..	..	..	..	..	..	..	..
Do.	29	1	3	6	..	..	..	..	..	..	..	..	..	..
							..							
		55	11	5	22	4	4	10	14	5	} 103	94	7	10
								22	4	4				
								55	11	5		88	10	2
Balance in hand ..	..	..	..	..	..	..	..	..	..	..	103	5	17	8



No. VI.

Index to Bills Delivered.

THE INDEX TO BILLS DELIVERED should be ruled and headed as shown in the annexed specimen. The size should be demy, the horizontal lines blue, but wider than usual, so as to avoid confusing the eye by crowding the matter, and the vertical lines red. It may be bound in rough calf and have a label on the front. One hundred folios (not pages) in thickness will be sufficient to last a large business for many years ; and, as the Bills are entered in Order of Date of Delivery, there should be a subsidiary alphabetical index.

This book corresponds with the Bill Book and Ledger.

INDEX TO BILLS DELIVERED.

<i>Attwood, Andrew</i>	..	..	..	..	..	FOLIO 1
<i>Hammel, Arthur</i>	..	..	..	..	..	1
<i>Home, Edward..</i>	..	..	..	..	..	1
<i>Joyce, Eli ..</i>	..	..	..	..	..	1
<i>Leaver, Benjamin</i>	..	..	..	..	..	1
<i>Roberts, Hugh</i>	..	..	..	..	..	1
<i>Sterndale Mining Co.</i>	..	..	..	..	..	1

1

Index to

Name of Client.	Address.	Nature of Business.
Attwood, Andrew	Elwood, Essex	General Bill
Leaver, Benjamin	Elm House, Frampton ..	Conveyance of Property at Woodford
Roberts, Hugh	Valeham, Surrey	Mortgage to John Jones
Joyce, Eli	434, Egham Street, W.C. ..	As to Interest due
Hammel, Arthur	Roseville, Kent	As to Loan
Home, Edward	Brinville House, Wareham ..	As to several matters
Sterndale Mining Co.	Sterndale	As to Loan of £20,000

Bills Delivered.**1**

No. and Page of Bill Book.		Amount.			Folio in Ledger.	When Delivered.	Delivered as Signed Bill or not.	When Paid.	Remarks.
1	3	4	6	8	2	<u>Date.</u>	Yes.	..	
1	6	34	19	5	4	<u>Date.</u>	No.	<u>Date.</u>	
1	9	25	17	4	5	<u>Date.</u>	..	<u>Date.</u>	Paid on completion of Mortgage.
1	10	1	12	8	6	Particulars	not del ^d	<u>Date.</u>	Deducted from amount received.
1	11	10	10	„	9	<u>Date.</u>	..	Bad Debt.	An estimated sum charged.
1	25	95	4	10	12	<u>Date.</u>	Yes.	..	
1	26	500	„	„	13	Particulars	not del ^d	<u>Date.</u>	Amount agreed upon.



No. VII.

Cash Received.

The Book styled CASH RECEIVED should be ruled and headed as shown in the following specimen. It should be of foolscap size, ruled horizontally with blue lines of ordinary width, and the vertical lines should be red. It may be bound in rough calf, labelled on back and front, and about 200 pages (not folios) in thickness. It does not require an Index.

This Book corresponds with the Cash Book.

Cash Received.**1**

Date.	Particulars of Amount Received.	On whose Account.	Amount.		
	Received for	Capital Acct ..	1,500	„	„
	<u>Paid into Bank (C. B., Fo. 1)</u>	H. P. (<i>Cashier</i>) ..	1,500	„	„
	*	*			
	To be advanced to Mr. Attwood	Thomas Giles ..	100	„	„
	Discount for Mr. Giles	A. Attwood ..	5	„	„
	Quarter's Rent due Christmas last of Mr. Pye £30 0 0				
	Less Tax at 4d. „ 10 0				
	<u>Paid into Bank (C. B., Fo. 1)</u>	J. Rose	29	10	„
		H. P. (<i>Cashier</i>) ..	134	10	„
	Debt received from Mr. Ellis Brown ..	A. Attwood ..	168	17	6
	Quarter's Rent due Christmas last of Mr. Wills	J. Rose	20	„	„
	Do. of Mr. Thorn	Do.	17	10	„
	<u>Paid into Bank (C. B., Fo. 2)</u>	H. P. (<i>Cashier</i>) ..	206	7	6
	Fee for administering Oaths	Profit and Loss ..	„	3	6
	Received Fee for advising a Stranger as to intended Agreement	Do.	„	6	8
		Carried forward £	„	10	2

* See Note L.

L

2 Cash Received.

Date.	Particulars of Amount Received.	On whose Account.	Amount.		
		Brought forward £	„	10	2
	Received of you	Benj ⁿ Leaver ..	800	„	„
	<u>Paid into Bank (C. B., Fb. 3)</u>	H. P. (<u>Cashier</u>) ..	800	10	2
	Received of you on a/c	B. Leaver	20	„	„
	Half-year's Rent due Michaelmas last of Mr. Daly	J. Rose	23	„	„
	<u>Paid into Bank (C. B., Fb. 3)</u>	H. P. (<u>Cashier</u>) ..	43	„	„
	Received of Mr. Jones, re Roberts' Mortgage	Hugh Roberts ..	960	17	4
	Received of Mr. John Williams for Interest and Costs	Eli Joyce	24	16	8
	Received of Mr. Edward Griffiths for Interest and Costs	Do.	15	„	„
	<u>Paid into Bank (C. B., Fb. 4)</u>	H. P. (<u>Cashier</u>) ..	1,000	14	„
	Received of Thos. Roberts Premium due } to you }	Albion Life Ass ^{ce} Society	45	„	„
	Received of Henry James Premium due to you	Do.	22	10	„
	<u>Paid into Bank (C. B., Fb. 4)</u>	H. P. (<u>Cashier</u>) ..	67	10	„

Cash Received.**3**

Date.	Particulars of Amount Received.	On whose Account.	Amount.		
	Received of Mr. Harris Qrs. Rent	J. Rose	22	10	„
	Received of you	Benjn Leávr ..	14	„	„
	<u>Paid into Bank (C. B., Fo. 4)</u>	H. P. (<u>Cashier</u>) ..	36	10	„
	Received of you on a/c generally	Edward Home ..	60	„	„
	Received Half-year's Rent of house at Woodford, due Lady-day last	B. Leaver	17	14	„
	<u>Paid into Bank (C. B., Fo. 5)</u>	H. P. (<u>Cashier</u>) ..	77	14	„
	Received from you Debt, Home v. Welch ..	Smythe & Co. ..	200	„	„
	<u>Paid into Bank (C. B., Fo. 5)</u>	H. P. (<u>Cashier</u>) ..	200	„	„
	Received to pay Debt and Costs, Yourself ats. Scott	Ed. Home	108	10	„
	Do. Yourself ats. Rees	Do.	55	15	„
	<u>Paid into Bank (C. B., Fo. 5)</u>	H. P. (<u>Cashier</u>) ..	164	5	„

4

Cash Received.

Date.	Particulars of Amount Received.	On whose Account.	Amount.		
	Received of you	Sterndale Mining Co.	250	"	"
	Received of Mrs. M. Williams Half-year's Interest due to you	Eli Joyce	29	10	"
	Received of John Bryan	Albion Assoc Socy .	16	7	6
	Paid into Bank (<i>C. B., Folio 6</i>)	H. P. (<i>Cashier</i>) £	295	17	6

Counterfoil of Cheque Book.

THESE specimen Counterfoils are inserted to show how the particulars relating to each Cheque should be noted whenever a Cheque is drawn.

The Counterfoils correspond with the Disbursement Book, Cash Book, Ledger, and Private Ledger.

Cheque Book.

Date

Office Disbursements.

£10 0 0

C. B., Folio 1.

Date

A/c of Andrew Attwood.

Paid him am^t advanced to him
by Mr. Giles.

£100 0 0

C. B., Folio 1.

Date

A/c of Thos. Giles.

Paid him discount rec^d of Mr.
Attwood.

£5 0 0

C. B., Folio 1.

Date

A/c of A. Attwood.

Paid him debt rec^d of Ellis
Brown.

£168 17 6

C. B., Fo. 1.

Cheque Book.DateFurniture Acct.Paid Wyatt & Co. for Office
Fittings and Furniture£221 11 6

C. B., Folio 2.

DateFurniture Acct.Paid Messrs. Butterworth & Co.
for Law Books.£48 9 4

C. B., Folio 2.

DateA/c of Benjⁿ Leaver.Paid Digby & Co. Vendor's Sol^{rs}
purchase money of property at
Woodford.£800 0 0

C. B., Folio 2.

DateOffice Disbursements.Paid Mr. Vale Counsel's fees re
Leaver's purchase.£7 14 6

C. B., Folio 3.

Cheque Book.DateA/c of Josiah Rose.

Paid him balance due to him.

£86 2 3

C. B., Fo. 3.

DateA/c of Hugh Roberts.

Paid him balance of

Mtge. Money ..	960 17 4
Less our charges ..	25 17 4

£935 0 0

C. B., Fo. 3.

DateA/c of Eli Joyce.Paid you am^t of Interest received
less costs£38 4 0

C. B., Fo. 4.

DateA/c Albion Ass^{ce} Soc^y.Paid you am^t of Premiums rec^d
less commission.£64 2 6

C. B., Fo. 4.

Cheque Book.

Date

A/c of Josiah Rose.

Loan to you .. £100 0 0

Less Discount .. 5 0 0

£95 0 0

C. B., Fo. 4.

Date

A/c of Rickerby & Co.Paid you your Account for
Quarter.

£18 15 0

C. B., Fo. 5.

Date

Office Disbursements.

£20 0 0

C. B., Fo. 5.

Date

Office Disbursements.

£15 0 0

C. B., Fo. 5.

Cheque Book.

Date

A/c of Edw^d Home.

Paid you Debt, Yourself *v.* Welch.

£200 0 0

C. B., Fo. 5.

Date

A/c of Smythe & Co.

Remitted Agents to pay Debt and
Costs, Home ats. Scott.

£108 10 0

C. B., Fo. 5.

Date

A/c of Smythe & Co.

Remitted Agents to pay Debt and
Costs, Home ats. Rees.

£55 15 0

C. B., Fo. 5.

Date

Office Disbursements.

Cheque to Mr. Thomas Elder for
One Month's Salary due this
date.

£16 13 4

C. B., Fo. 6.

Cheque Book.DateOffice Disbursements.£25 0 0

C. B., Folio 6.

DateA/c of Mr. James Alton.

Paid him Interest .. 24 11 8

,, ,, Profits .. 266 13 4

£291 5 0

C. B., Folio 6.

DateA/c of Mr. George Nasmyth.

Paid him Interest .. 12 5 10

,, ,, Profits .. 133 6 8

£145 12 6

C. B., Folio 6.

No. VIII.

Cash Book.

THE CASH BOOK should be ruled and headed as shown in the following specimen. It should be of foolscap size, ruled horizontally with blue lines of ordinary width, and the vertical lines should be red. If a separate column for dates should be preferred, one can easily be added to the left hand of each page, but the arrangement in the specimen is preferable, because more room is left for particulars, and the entries for each day are kept opposite to each other. It may be bound in rough calf, labelled on back and front, and be about 200 folios (not pages) in thickness. A Cash Book does not require an Index.

This Book corresponds with the Ledger and Private Ledger.

1

Cash**Dr.****CASH RECEIVED.**

Particulars.	Name and Folio in Ledger.				Amount.		
<u>Day of the Month and Year.</u>							
Received of Mr. James Alton	Capital a/c	101	1,000	„	„		
„ „ George Nasmyth	Do.	101	500	„	„		
Cheque for Disbursements	London and County Bank	102	10	„	„		
*							
<u>Day of the Month.</u>							
Received of you to be advanced to Mr. Attwood	Thos ^s Giles	1	100	„	„		
Received of you to pay discount to Mr. Giles	A. Attwood	2	5	„	„		
Received of Mr. Pye Quarter's Rent due							
Christmas last £30 0 0							
Less Tax at 4d. in the £ „ 10 0	J. Rose	3	29 10	„	„		
<i>Amount of advance to you by Mr. Giles transferred</i>							
<i>from his to your acct</i>	A. Attwood	2	100	„	„		
Cheque to Andrew Attwood	L. & C. Bank	102	100	„	„		
Cheque to T. Giles	Do.	102	5	„	„		
<u>Day of the Month.</u>							
Received of Mr. Ellis Brown debt due to you	A. Attwood	2	168 17 6				
	Carried forward	£	2,018 7 6				

* See Note M.

Book.**1****CASH PAID.****Cr.**

Particulars.	Name and Folio in Ledger.			Amount.		
<u>Day of the Month and Year.</u>						
Paid to Account at Bank (See Cash Received, page 1.)	London and County Bank	102	1,500	„	„	
Cheque to Cashier for Disbursements (See Disbursement Book, folio 1.)	Profit and Loss	103	10	„	„	
*						
<u>Day of the Month.</u>						
Paid to account at Bank (See Cash Received, page 1.)	L. & C. Bank	102	134	10	„	
Amount to be advanced to Mr. Attwood transferred to his acct	T. Giles	1	100	„	„	
Paid you amount of advance by Mr. Giles	A. Attwood	2	100	„	„	
Paid you discount on Attwood's Acceptance	T. Giles	1	5	„	„	
<u>Day of the Month.</u>						
Paid you debt recd of Mr. Ellis Brown	A. Attwood	2	168	17	6	
	Carried forward	£	2,018	7	6	

* See Note M.

2

Cash

Dr.

CASH RECEIVED.

Particulars.	Name and Folio in Ledger.		Amount.		
<u>Day of the Month and Year.</u>	Brought forward	..	£2,018	7	6
Cheque to A. Attwood	Lon. & Co. Bank	.. 102	168	17	6
Received of Mr. Wills Quarter's Rent due Christmas last	Josiah Rose	.. .. 3	20	..	..
Received of Mr. Thorn Quarter's Rent due Christmas last	Do.	.. .. 3	17	10	..
<u>Day of the Month.</u>					
Cheque to Wyatt & Co.	Lon. & Co. Bank	.. 102	221	11	6
„ „ Butterworth & Co.	Do.	.. 102	48	9	4
<u>Day of the Month.</u>					
Received of Mr. Rice for Oaths re Janeway	Profit and Loss	.. 103	..	3	6
Received for advising a casual Client as to an intended Agreement	Do.	.. 103	..	6	8
<u>Day of the Month.</u>					
Received of you Purchase Money of Property at Woodford	Benj ^a Leaver	.. .. 4	800	..	..
	Carried forward	£	3,295	6	0

Book.**2****CASH PAID.****Cr.**

Particulars.	Name and Folio in Ledger.		Amount.		
<u>Day of the Month and Year.</u>	Brought forward	£	2,018	7	6
Paid to Account at Bank (See Cash Received, page 1.)	London & County Bank .	102	206	7	6
<u>Day of the Month.</u>					
Paid Messrs. Wyatt & Co. for Office Fittings and Furniture	Furniture acc ^t	104	221	11	6
Paid Messrs. Butterworth & Co. for Law Books, &c. ..	Do.	104	48	9	4
<u>Day of the Month.</u>					
<u>Day of the Month.</u>					
Paid Digby & Co. (Vendor's Solicitors) Purchase Money of Property at Woodford	Benj ^a Leaver	4	800	0	0
	Carried forward	£	3,294	15	10

3

Cash**Dr.****CASH RECEIVED.**

Particulars.	Name and Folio in Ledger.	Amount.
<u>Day of the Month and Year.</u>	Brought forward £	3,295 6 "
Cheque to Digby & Co. (Leaver's Purchase)	London & Co. Bank .. 102	800 " "
Cheque to Vale (Counsel's Fees, do.)	Do. .. 102	7 14 6
Received of you on a/c generally	Benjn Leaver 4	20 " "
Received of Mr. Daly Half-year's Rent due Michaelmas last 25 0 0		
Less Property Tax 8 4		
„ Allowance for Repairs <u>1 11 8</u>		
		<u>2 0 0</u>
<u>Day of the Month.</u>	J. Rose 3	23 " "
Cheque to Rose	London & Co's Bank .. 102	86 2 3
<u>Day of the Month.</u>		
Received of Mr. Jones's Solicitor (Mr. Raby) amount of Mortgage Money £1,000 0 0		
Less Mr. Raby's charges <u>39 2 8</u>	Hugh Roberts 5	960 17 4
Cheque to Hugh Roberts	Lon. & Co. Bank .. 102	935 " "
Received of Mr. John Williams Half-year's Interest due to you £25 0 0		
Costs of Letter <u>5 0</u>		
		<u>25 5 0</u>
Less Tax at 4d. <u>8 4</u>	Eli Joyce 6	24 16 8
	Carried forward £	<u>6,152 16 9</u>

Book.**3**

CASH PAID.

Cr.

Particulars.	Name and Folio in Ledger.	Amount.
<u>Day of the Month and Year.</u>		
Brought forward	£	3,294 15 10
Paid to Account at Bank (See <i>Cash Received</i> , page 2.)	Lon. & Co. Bank .. 102	800 10 2
Cheque to Cashier for Disbursements (See <i>Disbursement Book</i> , folio 1.)	Profit and Loss 103	7 14 6
<u>Day of the Month.</u>		
Paid to Account at Bank* (See <i>Cash Received</i> , page 2.)	London & County Bank 102	43 „ „
Paid you balance of Rents received	J. Rose 3	86 2 3
<u>Day of the Month.</u>		
Paid you balance of Mortgage Money .. £960 17 4		
Less our charges <u>25 17 4</u>	Hugh Roberts 5	935 „ „
	Carried forward	£ 5,167 2 9

4

Cash

Dr.

CASH RECEIVED.

Particulars.	Name and Folio in Ledger.	Amount.
<u>Day of the Month and Year.</u>	Brought forward	£ 6,152 16 9
Received of Mr. Edward Griffiths Half-year's Interest due to you £15 0 0		
Less Tax at 4d. „ 5 0		
		14 15 0
Costs of Letter „ 5 0	Eli Joyce 6	15 „ „
Cheque to Eli Joyce „ ..	Lon. & Co. Bank .. 102	38 4 „
<u>Day of the Month.</u>		
Received of Thomas Roberts Premium due to you ..	Albion Life Ass ^{ce} Soc ^y .. 7	4 „ „
Received of Henry James Premium due to you ..	Do. 7	22 10 „
Cheque to Albion Ass ^{ce} Soc ^y „ ..	Lon. & Co. Bank .. 102	64 2 6
<u>Day of the Month.</u>		
Cheque to Rose „ .. „ ..	Do. 102	95 „ „
Received of Mr. Harris Quarter's Rent due Christmas last £25 0 0		
Less deductions for Repairs 2 10 0	J. Rose 3	22 10 „
Received of you balance due £14 19 5		
Less allowance.. .. „ 19 5	B. Leaver 4	14 „ „
	Carried forward	£ 6,469 3 3

Book.**4****CASH PAID.****Cr.**

Particulars.	Name and Folio in Ledger.	Amount.
<u>Day of the Month and Year.</u>		
Brought forward	£	5,167 2 9
Paid to Account at Bank.. .. . (See Cash Received, page 2.)	Lon. & Coy Bank .. 102	1,000 14 „
Paid you amount of Interest rec ^d of Williams & Griffiths, less costs	Eli Joyce 6	38 4 „
<u>Day of the Month.</u>		
Paid to Account at Bank.. .. . (See Cash Received, page 2.)	Lon. & Coy Bank .. 102	67 10 „
Paid you amt of Premiums received, less Commission..	Albion Life Ass ^{ce} Soc ^y .. 7	64 2 6
<u>Day of the Month.</u>		
Loan to you on Security of your Acceptance at 12 months £100 0 0 Less Discount 5 0 0	Josiah Rose 3	95 „ „
Paid to Account at Bank.. .. . (See Cash Received, page 3.)	Lon. & Co. Bank .. 102	36 10 „
Carried forward	£	6,469 3 3

5

Cash

Dr.

CASH RECEIVED.

Particulars.	Name and Folio in Ledger.			Amount.		
<u>Day of the Month and Year.</u>	<u>Brought forward</u>	£		6,469	3	3
Cheque to Rickerby & Co.	Lon. & Co ^r Bank .. 102			18	15	..
Cheque for Disbursements	Do. 102			20	..	..
<u>Day of the Month.</u>	Lon. & Co. Bank .. 102			15	..	..
Cheque for Disbursements	Edward Home 12			60	..	..
Received of you on a/c generally.. .. .						
Received Half-year's Rent of House at Wood- ford due Lady-day last £18 0 0						
Less Tax	B. Leaver 4			17	14	..
Received from you Debt, Home v. Welch	Smythe & Co. 11			200	..	..
Cheque to Ed. Home	Lon. & Co ^r Bank .. 102			200	..	..
<u>Day of the Month.</u>						
Received of you to pay Debt and Costs, Yourself ats. Scott, viz.:—						
Debt	Ed. Home 12			108	10	..
Costs	Lon. & Co ^r Bank .. 102			108	10	..
Cheque to Smythe & Co.						
Received of you to pay Debt and Costs, Yourself ats. Rees	Ed. Home 12			55	15	..
Cheque to Smythe & Co.	Lon. & Co ^r Bank .. 102			55	15	..
	Carried forward	£		7,329	2	3

Book.**5****CASH PAID.****Cr.**

Particulars.	Name and Folio in Ledger.	Amount.
<u>Day of the Month and Year.</u>	Brought forward	£ 6,469 3 3
Paid your Acc ^t for quarter for Stationery, Copying, &c.	Rickerby & Co. 10	18 15 „
Cheque to Cashier for Disbursements (See Disbursement Book, folio 2.)	Profit and Loss 103	20 „ „
<u>Day of the Month.</u>	Profit and Loss 103	15 „ „
Cheque to Cashier for Disbursements (See Disbursement Book, folio 2.)	Lon. & Co ^y Bank 102	77 14 „
Paid to Account at Bank (See Cash Received, page 3.)	Edw ^d Home 12	200 „ „
Paid you Debt, Yourself v. Welch	Lon. & Co ^y Bank 102	200 „ „
Paid to Account at Bank (See Cash Received, page 3.)		
<u>Day of the Month.</u>		
Remitted Agents to pay Debt and Costs, Home ats. Scott	Smythe & Co. 11	108 10 „
Paid to Account at Bank (See Cash Received, page 3.)	Lon. & Co ^y Bank 102	164 5 „
Remitted Agents to pay Debt and Costs, Home ats. Rees	Smythe & Co. 11	55 15 „
	Carried forward	£ 7,329 2 3

6

Cash

Dr.

CASH RECEIVED.

Particulars.	Name and Folio in Ledger.	Amount.
<u>Day of the Month and Year.</u>	Brought forward	£ 7,329 2 3
Received of you, being Moiety of our Charges for negotiating Loan of £20,000	Sterndale Mining Co. .. 13	250 „ „
Received of Mrs. Mary Williams Half-year's Interest on £1,200 at 5% due 25th March last £30, less Tax 10s.	Eli Joyce 6	29 10 „
Received of John Bryan Premium due to you	Albion Ass ^{es} Soc ^y .. 7	16 7 6
Cheque to Elder	Lon. & Co ^y Bank .. 108	16 13 4
Cheque for Disbursements	Do. 108	25 „ „
<u>Day of the Month.</u>		
Cheque to Alton	Lon. & Co ^y Bank .. 108	291 5 „
Cheque to Nasmyth	Do. 108	145 12 6
		£ 8,103 10 7

Book.**6****CASH PAID.****Cr.**

Particulars.	Name and Folio in Ledger.		Amount.		
<u>Day of the Month and Year.</u>	Brought forward	£	7,329	2	3
Paid to Account at Bank (See <i>Cash Received</i> , page 4.)	Lon. & Co ^r Bank ..	102	295	17	6
Cheque to Mr. Elder for Salary (Office Disbursements) (See <i>Disbursement Book</i> , folio 3.)	Profit and Loss ..	103	16	13	4
Cheque to Cashier for Disbursements .. . (See <i>Disbursement Book</i> , folio 3.)	Do.	103	25	„	„
<u>Day of the Month.</u>					
Paid you Interest £24 11 8					
„ „ Profits 266 13 4	Mr. James Alton ..	106	291	5	„
„ „ Interest 12 5 10					
„ „ Profits 133 6 8	Mr. Geo. Nasmyth ..	107	145	12	6
		£	8,103	10	7



No. IX.

Ledger.

THE LEDGER should be ruled as shown in the following specimen. It should be of demy size (a small Ledger presents an undignified appearance), ruled horizontally with blue lines of ordinary width, and the vertical lines should be red. It may be strongly bound in rough calf, labelled on back and front, and be about 250 folios (not pages) in thickness. It should have an Index, one letter to each opening.

This Book corresponds with the other Books of the series.

INDEX TO LEDGER.

							FOLIO
<i>Attwood, Andrew</i>	..	..	..	..	..	..	2
<i>Albion Life Assurance Society</i>		..		..		..	7
<i>Bills Receivable</i>	..	..	..	..	..	..	8
<i>Bills Payable</i>	..	..	..	..	..	..	8
<i>Giles, Thomas</i>	..	..	..	..	..	..	1
<i>Hammel, Arthur</i>	..	..	..	..	..	..	9
<i>Home, Edward</i>	..	..	..	..	..	..	12
<i>Joyce, Eli</i>	..	..	..	..	..	..	6
<i>Leaver, Benjamin</i>	..	..	..	..	..	..	4
<i>Rose, Josiah</i>	..	..	..	..	..	..	3
<i>Roberts, Hugh</i>	..	..	..	..	..	..	5
<i>Rickerby & Co.</i>	..	..	..	..	..	..	10
<i>Smythe & Co.</i>	..	..	..	..	..	..	11
<i>Sterndale Mining Company</i>	..	..	..	..	..	..	13

1

Led

Dr.

THOMAS GILES.

Amount transferred to the credit of Mr. Attwood	Post 2	100	„	„
Cheque to you	C. B. 1	5	„	„
Paid Ground Rent of 222, Elmsley Place for you due Christmas last	D. B. 2	2	14	6

* See Note N.

ger.1

CONTRA.

Cr.

Received of you to be advanced to Mr. Attwood	..	..	C. B. 1	100	„	„
„ of Mr. Attwood to pay you Discount	..	..	Post 2	5	„	„

2

Led

Dr.

ANDREW ATTWOOD.

Paid you the amount of Mr. Giles's advance to you	C. B. 1	100	„	„
Amount transferred to the credit of Mr. Giles	Ante 1	5	„	„
Paid you debt recd of Mr. Ellis Brown	C. B. 1	168	17	6
General Charges from (<i>Date</i>) to (<i>Date</i>)	P. & L. 103	4	6	8
	£	278	4	2
Balance brot forward	Contra	4	6	8

ger.

2

CONTRA.

Cr.

Am ^t transferred from Mr. Giles's a/c, being sum to be advanced by him to you	Ante 1	100	„	„
Received of you to pay discount to Mr. Giles.. .. .	C. B. 1	5	„	„
„ „ Mr. Ellis Brown debt due to you.. .. .	C. B. 1	168	17	6
Balance carried forward.. .. .	Contra	4	6	8
	£	278	4	2

3

Led

Dr.

JOSIAH ROSE.

Paid the Norwich Union Fire Insurance Society Premium
due Christmas last

D. B. 1

1 12 9

Commission on £90 Rent received as per contra at 2½ per
cent. ; such commission including several applications for
payment

Post
103

2 5 "

Paid you Balance.. .. .

C. B. 3

86 2 3

£

90 " "

Loan to you on Security of your Acceptance

dated at 12 months £100 0 0

Less Discount 5 0 0

C. B. 4

95 " "

Discount on ditto.. .. .

103

5 " "

£

100 " "

ger.

3

CONTRA.

Cr.

Received of Mr. Pye Quarter's Rent due to you									
Christmas last	£30	0	0						
Less Tax at 4d.			10	0	C. B. 1	29	10		
„ of Mr. Wills Quarter's Rent due Christmas last ..					C. B. 2	20			
„ of Mr. Thorn Quarter's Rent due Christmas last ..					C. B. 2	17	10		
„ of Mr. Daly Half-Year's Rent due									
Michaelmas last	£25	0	0						
Less Property Tax			8	4					
„ Allowance for Repairs .	31	8	2	0	0	C. B. 3	23		
					£	90			
Received your Acceptance dated									
after date, payable at London & County Bank, transferred					Post				
to the a/c of Bills receivable					8	100			
Reed of Mr. Harris Qr.'s Rent due Christmas last	£25	0	0						
Less deductions for Repairs			2	10	0	C. B. 4	22	10	

4

led

Dr.

BENJAMIN LEAVER.

Paid Digby & Co. (Vendor's Solicitors) Purchase Money of
Property at Woodford

C. B. 2

800

"

"

Charges for Conveyance of Property at Woodford

Post
103

34

19

5

ger.

4

CONTRA.

Cr.

Received of you Purchase Money of Property at Woodford..

C. B. 2

800

,,

,,

Received of you on acct generally

C. B. 3

20

,,

,,

Received of you balance, after allowing 19/5

C. B. 4

14

,,

,,

Allowance (Loss).. .. .

Post
103

,,

19

5

£

34

19

5

Received $\frac{1}{2}$ year's Rent of House at Woodford due

Lady-day last £18 0 0

Less Tax.. .. . „ 6 0

C. B. 5

17

14

,,

5

Led

Dr.

HUGH ROBERTS.

	Post			
Amount of our Charges as to Mortgage of your property at Valeham to Mr. John Jones for securing £1,000	103	25	17	4
Paid you Balance.. .. .	C. B. 3	935	"	"
	£	960	17	4
Paid Half-year's Ground Rent of property at Valeham due Christmas last 2 10 0				
Less Property Tax 10d., Allowance 5s. <u>5 10</u>	D. B. 3	2	4	2

ger.

5

CONTRA.

Cr.

Received of Mr. Raby (Mr. John Jones's Solicitor)

amount of Mortgage Money advanced on secu-

rity of your property at Valeham .. £1,000 0 0

Less Mortgagee's Solicitor's charges .. 39 2 8

C. B. 3

960174

6

Red

Dr.

ELI JOYCE.

Costs as to collecting Interest due to you

Post
103

1	12	8
---	----	---

Paid you balance of Rents received of Mr. Williams and
 Mr. Griffiths as per contra, less costs debited above ..

C. B. 4

38	4	„
----	---	---

£

39	16	8
----	----	---

ger.

6

CONTRA.

Cr.

Received of Mr. John Williams Half-year's Intt								
due to you	..	..	..	..	£25	0	0	
Costs of Letter (included in sum debited								
for costs, as per contra)	..	..	..	..	„	5	0	
					25	5	0	
Less Tax at 4d. in the £	..	..	..	..	„	8	4	
								C. B. 3
								24
								16
								8
Received of Mr. Edward Griffiths, Half-year's								
Interest due to you	..	..	..	..	£15	0	0	
Costs of letter (included in sum debited								
for costs, as per contra) ..	..	..	..	..	„	5	0	
					15	5	0	
Less Tax at 4d. in the £	..	..	..	..	„	5	0	
								C. B. 4
								15
								„
								„
					£	39	16	8
Received of Mrs. Mary Williams Half-year's Intt								
on £1,200 at 5 % due 25th March last	..	..	..	..	£30	0	0	
Less Tax	..	..	..	..	„	10	0	
								C. B. 6
								29
								10
								„

7

Fled

Dr. THE ALBION LIFE ASSURANCE SOCIETY.

Commission on £67 : 10s. 0d. amount of Premiums received

at 5 per cent.
-------------------	----	----	----	----	----	----

Paid you balance
---------------------	----	----	----	----	----	----

Post

103

3

7

6

C. B. 4

64

2

6

476

67

10

22

ger.

7

CONTRA.

Cr.

Received of Thomas Roberts Premium due to you	C. B. 4	45	„	„
Received of Henry James Premium due to you	C. B. 4	22	10	„
	£	<u>67</u>	<u>10</u>	<u>„</u>
Received of John Bryan Premium due to you	C. B. 6	16	7	6

8

Led

Dr.

BILLS RECEIVABLE.

Acceptance of Josiah Rose dated

due twelve months after date payable at the London and
County Bank transferred from Mr. Rose's Acc^t

Ante
3

100

„

„

Dr.

BILLS PAYABLE.

ger.

8

CONTRA.

Cr.

CONTRA.

Cr.

No example is given of Bills payable, it being a very rare circumstance for Solicitors to have Acceptances outstanding against them, except under peculiar conditions.

9

Led

Dr.

ARTHUR HAMMEL.

Charges for endeavouring to negotiate a Loan of £2,000 ..

Post
103

10

10

"

ger.

9

CONTRA.

Cr.

Bad Debt (Bankrupt)	∴	..
---------------------	----	----	----	----	---	----

Post
103

10

10

„

10

Red

Dr.

RICKERBY & Co. (Law Stationers).

Paid you								C. B. 5	18	15	..

per.

10

CONTRA.

Cr.

Your account for Quarter (ending Christmas, 186), for
 Stationery, Copying, Parchment, &c.

Post
 103

18

15

„

11

Dr.

SMYTHE & CO. (Agents).

Amount received by you in settlement of Action, Home v.

Welch, viz.: Debt .. £200 0 0

Taxed Costs 58 1 10

Extra Costs 1 1 0Transferred to the credit of Edw^d Home

Remitted you to pay Debt and Costs, Home ats. Scott ..

Remitted you to pay Debt and Costs, Home ats. Rees ..

Errors and Deductions in Agency Charges allowed by you ..

Balance carried forward

Post 12

259

2

1

C. B. 5

108

10

C. B. 5

55

15

Post

2

4

103

Contra

30

1

£

455

13

Dr.

11

CONTRA.

Cr.

Received of you Debt, Home v. Welch.. ..	C. B. 5	200	„	„
Amount paid by you, Home ats. Scott, Debt and Costs (transferred to the debit of E. Home)	Post 12	108	10	„
Amount paid by you, Home ats. Rees (transferred to the debit of E. Home)	Post 12	55	15	„
Your general Agency Costs to Dec. 31st, 1867, received by us this date	Post 103	91	8	6
	£	455	13	6
Balance brot forward, being amount due to Agents at this date	Contra	30	1	„

EDWARD HOME.

Paid you Debt, Yourself v. Welch	C. B. 5	200	"	"
Amount paid by Agents, Yourself ats. Scott, Debt and Costs	Ante 11	108	10	"
Amount paid by Agents, Yourself ats. Rees	Ante 11	55	15	"
Our General Bill of Costs against you (for Analysis see Bill Book, page 25)	Post <hr/> 103	95	4	10
Balance carried forward	Contra	23	18	"
	£	<hr/> 483	<hr/> 7	<hr/> 10

er.

12

CONTRA.

Cr.

Received of you on a/c generally	C. B. 5	60	„	„
Received (per Agents) of Defendant in settlement of Action, Yourself <i>v.</i> Welch, viz. :—				
Debt £200 0 0				
Taxed Costs 58 1 10				
Extra Costs <u>1 1 0</u>	Ante 11	259	2	10
Received of you to pay Debt and Costs, Yourself ats. Scott, viz. :—				
Debt £100 0 0				
Costs <u>8 10 0</u>	C. B. 5	108	10	„
Received of you to pay Debt and Costs, Yourself ats. Rees ..	C. B. 5	55	15	„
	£	<u>483</u>	<u>7</u>	<u>10</u>
Balance brought forward	Contra	23	18	„

13

14

Dr. THE STERNDALE COPPER MINING CO. (LIMITED).

Our Charges for negotiating a Loan of £20,000 to the Company, being 2½ per cent. upon the amount as agreed	Post			
	103	500	„	„
	£	500	„	„

Dr.**13**

CONTRA.

Cr.

Received of you moiety of our Charges for negotiating Loan
of £20,000 to the Company, the arrangement being that
the Balance should be taken in Shares

C. B. 6

250

"

"

Received of the Secretary 25 fully paid up Shares of £10
each (transferred to Stock Account)

Post

105

250

"

"

£

500

"

"



No. X.

Private Ledger.

THE PRIVATE LEDGER should be in size, ruling, index, and binding, similar to the Ledger, only the labels should be different. If it should be preferred, the accounts in both Ledger and Private Ledger may be kept in the former, the object of the latter being simply to keep certain accounts private ; but where such privacy is not thought necessary, then it is more convenient to keep all the accounts in one Ledger.

This Book corresponds with the other books of the series.

INDEX TO PRIVATE LEDGER.

	FOLIO
<i>Assets</i>	110
<i>Alton, James, Esq.</i>	106
<i>Bank Account</i>	102, 108
<i>Balance Sheet</i>	109
<i>Capital Account</i>	101
<i>Creditors, List of</i>	109
<i>Debtors, List of</i>	109
<i>Furniture Account</i>	104
<i>Liabilities</i>	110
<i>London and County Bank</i>	102, 108
<i>Nasmyth, George, Esq.</i>	107
<i>Partnership Accounts (Alton, James)</i>	106
" " (Nasmyth, George)	107
<i>Profit and Loss</i>	103
<i>Stock Account</i>	105
<i>Trial Balance</i>	111

101*

Private

Dr.

CAPITAL ACCOUNT.

Balance carried forward

Contra

1,500

"

"

£

1,500

"

"

Ledger.

101

CONTRA.

Cr.

Received of Mr. James Alton share of Capital	..	..	C. B. 1	1,000	„	„
„ „ George Nasmyth do.	..	..	C. B. 1	500	„	„
			£	1,500	„	„
Balance brought forward (amount of Capital)	..	..	Contra	1,500	„	„

102

Private

Dr.

THE LONDON AND COUNTY BANK.

Paid in amounts rec ^d of Partners for Capital	..	..	C. B. 1	1,500	..	..
Paid to Account	..	..	C. B. 1	134	10	..
Do. ..	..	..	C. B. 2	206	7	6
Do. ..	..	..	C. B. 3	800	10	2
Do. ..	..	..	C. B. 3	43	..	..
Do. ..	..	..	C. B. 4	1,000	14	..
Do. ..	..	..	C. B. 4	67	10	..
Do. ..	..	..	C. B. 4	36	10	..
Do. ..	..	..	C. B. 5	77	14	..
Do. ..	..	..	C. B. 5	200	..	..
Do. ..	..	..	C. B. 5	164	5	..
Do. ..	..	..	C. B. 6	295	17	6

Carried to Folio 108

.. £ 4,526 18 2

Ledger.**102**

CONTRA.

Cr.

Cheque for Disbursements	..	..	..	..	..	C. B. 1	10	..	..
Cheque to A. Attwood	..	..	..	..	..	C. B. 1	100	..	..
Cheque to T. Giles	..	..	..	..	..	C. B. 1	5	..	..
Cheque to A. Attwood	..	..	..	..	..	C. B. 2	168	17	6
Cheque to Wyatt & Co.	..	..	..	..	..	C. B. 2	221	11	6
Cheque to Butterworth & Co.	..	..	..	..	..	C. B. 2	48	9	4
Cheque to Digby and Co. (Leaver's Purchase)	..	..	..	..	..	C. B. 3	800	..	..
Cheque to Vale (Disbursements)	..	..	..	..	..	C. B. 3	7	14	6
Cheque to Rose	..	..	..	..	..	C. B. 3	86	2	3
Cheque to Roberts	..	..	..	..	..	C. B. 3	935	..	..
Cheque to Joyce	..	..	..	..	..	C. B. 4	38	4	..
Cheque to Albion Life Assurance Socy	..	..	..	..	..	C. B. 4	64	2	6
Cheque to Rose	..	..	..	..	..	C. B. 4	95	..	..
Cheque to Rickerby & Co.	..	..	..	..	..	C. B. 5	18	15	..
Cheque for Disbursements	..	..	..	..	..	C. B. 5	20	..	..
Do.	..	..	..	..	..	C. B. 5	15	..	..
Cheque to Ed. Home	..	..	..	..	..	C. B. 5	200	..	..
Cheque to Smythe & Co.	..	..	..	..	..	C. B. 5	108	10	..
Do.	..	..	..	..	..	C. B. 5	55	15	..
<u>Carried to Folio 108</u>						.. £	2,998	1	7

103

Private

Dr.

PROFIT AND LOSS.

Cheque to Cashier for Disbursements	C. B. 1	10	..	..
Do. (Counsels' Fees)	C. B. 3	7	14	6
Allowance on Leaver's Costs	Ante 4	..	19	5
Bad Debt (Hammel)	Ante 9	10	10	..
Messrs. Rickerby's a/c for Stationery, Copying, &c. ..	Ante 10	18	15	..
Cheque to Cashier for Disbursements	C. B. 5	20	..	..
Do.	C. B. 5	15	..	..
Smythe & Co.'s Agency Costs to Dec ^r 31st, 1867 ..	Ante 11	91	8	6
Cheque to Elder for Month's Salary due this date ..	C. B. 6	16	13	4
Half-Year's Interest on Mr. James Alton's Share of Capital (£1,000) at 5 per cent., less Tax	Post 106	24	11	8
Half-Year's Interest on Mr. George Nasmyth's Share of Capital (£500) at 5 per cent., less Tax	Post 107	12	5	10
Cheque to Cashier for Disbursements	C. B. 6	25	..	..
Wear and Tear of Office Furniture, &c.	Post 104	12	..	..
Amount transferred to the Credit of Stock Account, being Nett amount of Profit to this date	Post 105	437	12	1
	£	702	10	4
Amount in Cashier's Hands brought forward	Contra	5	17	8

edger.

103

CONTRA.

Cr.

Costs—A. Attwood	Ante 2	4	6	8
Received for Commissioner's Fees of Mr. Rice	C. B. 2	„	3	6
„ „ advising a casual Client as to an intended Agreement	C. B. 2	„	6	8
Costs—Leaver	Ante 4	34	19	5
Commission—J. Rose	Ante 3	2	5	„
Costs—H. Roberts	Ante 5	25	17	4
Costs—Eli Joyce	Ante 6	1	12	8
Commission—Albion Assoc ^{ce} Soc ^y	Ante 7	3	7	6
Discount on Rose's Acceptance	Ante 3	5	„	„
Costs—Hammel	Ante 9	10	10	„
Costs—Home	Ante 12	95	4	10
Costs—Sterndale Mining Co ^y	Ante 13	500	„	„
Deductions from Agency Charges	Ante 11	2	4	8
Payments for Clients included in Cheques for Disbursements. (See Disbursement Book, folio 4) .. .. .	.. ..	10	14	5
Amount of Cash not Disbursed. (See ditto)	Contra	5	17	8
	£	702	10	4

104

Private

Dr.

FURNITURE ACCOUNT, &c.

Paid Wyatt & Co. for Office Fittings and Furniture..	..	C. B. 2	221	11	
Paid Messrs. Butterworth & Co. for Law Books, &c. . .	..	C. B. 2	48	9	
Paid for Wire Blinds for Windows .. .. .	.. .. .	D. B. 3	1	18	
Paid for Cocoa-nut Matting .. .. .	.. .. .	D. B. 3	2	5	
			£	274	3 1
Balance brought forward .. .. .	.. .. .	Contra	262	3	1

Ledger.

104

CONTRA.

Cr.

Wear and tear, causing depreciation in value as agreed ..	Ante 103	12	„	„
Balance carried forward	Contra	262	3	10
		£	274	3
			10	

105

Private

Dr.

STOCK ACCOUNT.

Twenty-five fully paid up Shares of the Sterndale Copper Mining Company (Limited) of £10 each	Ante 13	250	"	"
Amount transferred to the credit of Mr. James Alton, being his two-thirds of share of £400 Profits now agreed to be divided.. .. .	Post 106	266	13	4
Amount transferred to the credit of Mr. George Nasmyth, being his one-third of share of £400 Profits now agreed to be divided	Post 107	133	6	8
Amount of undivided Profit carried forward	Contra	37	12	1
	£	687	12	1
Amount of Shares specified above brought forward	Contra	250	"	"

106

Private

Dr.

PARTNERSHIP ACCOUNT—JAMES ALTON.

Paid you

C. B. 6

291

5

..

Ledger.

106

CONTRA.

Cr.

Half-year's Interest to (*Date*) on your share of Capital

(£1,000) at 5 per cent.	25	0	0
-------------------------	----	----	----	----	---	---

Less Income Tax	„	8	4
-----------------	----	----	----	---	---	---

Your two-thirds of share of £400 Profits now agreed to be
divided, transferred from Stock Account

Ante

103

24

11

8

Ante

105

266

13

4

£

291

5

„

Ledger.

107

CONTRA.

Cr.

Half-year's Interest to (*Date*) on your share of Capital
 (£500) at 5 per cent. 12 10 0
 Less Income Tax „ 4 2

Your one-third of share of £400 Profits now agreed to be
 divided, transferred from Stock Account

Ante
 103

12 5 10

Ante
 105

133 6 8

£

145 12 6

108

Private

Dr. THE LONDON AND COUNTY BANK.

<u>Brought from folio 102</u>									4,526	18	2	

Ledger.

108

CONTRA.

Cr.

<u>Brought from folio 102</u>							2,998	1	7
Cheque to Elder .. ..	..	..	..	..	..	..	C. B. 6	16	13 4
Cheque for Disbursements .. ..	..	..	..	..	..	..	C. B. 6	25	„ „
Cheque to Alton .. ..	..	..	..	..	..	..	C. B. 6	291	5 „
Cheque to Nasmyth .. ..	..	..	..	..	..	..	C. B. 6	145	12 6
Balance carried forward .. ..	..	..	..	..	..	..	Contra	1,050	5 9
							£	4,526	18 2

Ledger.

109

LIST OF CREDITORS.

(To be made at stated intervals, Quarterly or Half-yearly.)

Cr.

								Folio in Ledger.			
Josiah Rose	..	..	..	..	..	..	..	3	22	10	„
Benja Leaver	..	..	..	..	..	..	..	4	17	14	„
Eli Joyce ..	..	..	..	..	..	..	..	6	29	10	„
Albion Life Assurance Socy	..	..	..	..	..	..	..	7	16	7	6
Smythe & Co. (Agents) ..	..	..	..	..	..	..	..	11	30	1	„
Edward Home	..	..	..	..	..	..	..	12	23	18	„
								£	140	„	6

110

Private

Dr.	ASSETS.	BALANCE			
		Folio in Ledger.			
	Due to us from various persons	109	109	5	4
	Amount in Cashier's hands	103	5	17	8
	Furniture	104	262	3	10
	Twenty-five Shares in Sterndale Copper Mining Company ..	105	250	„	„
	Balance at Bank	108	1,050	5	9
		£	1,677	12	7

Ledger.

110

SHEET.

LIABILITIES.

Cr.

		Folio in Ledger.			
Due from us to various persons..	.. .. .	109	140	„	6
Capital .. .. .	.. .. .	101	1,500	„	„
Amount of undivided Profit ..	.. .. .	105	37	12	1
			£ 1,677	12	7

111

Trial Balance.

Balances.			Debits.			Folio in Ledger.	Credits.			Balances.		
2	14	6	Thomas Giles .. ..	..	..	1	..	..	..	..	..	..
4	6	8	Andrew Attwood .. ..	..	..	2	..	..	..	..	..	..
..	..	..	.. .. ..	..	..	3	Josiah Rose .. ..	..	..	22	10	..
..	..	..	.. .. ..	..	..	4	Benjamin Leaver .. ..	..	..	17	14	..
2	4	2	Hugh Roberts .. ..	..	..	5	.. .. ..	..	..	..	..	..
..	..	..	.. .. ..	..	..	6	Eli Joyce .. ..	..	..	29	10	..
..	..	..	.. .. ..	..	..	7	Albion Assurance Society ..	..	..	16	7	6
100	..	..	Bills Receivable .. ..	..	..	8	.. .. ..	..	..	..	..	..
..	..	..	.. .. ..	..	..	11	Smythe & Co. .. ..	..	..	30	1	..
..	..	..	.. .. ..	..	..	12	Edward Home .. ..	..	..	23	18	..
..	..	..	.. .. ..	..	..	101	Capital .. ..	..	..	1,500	..	..
5	17	8	Cash in hand .. ..	..	..	103	.. .. ..	..	..	..	..	..
262	3	10	Furniture Account .. ..	..	..	104	.. .. ..	..	..	..	..	..
250	..	..	Stock Account .. ..	..	..	105	Stock Account .. ..	..	..	37	12	1
1,050	5	9	London and County Bank ..	..	..	108	.. .. ..	..	..	..	..	..
£1,677	12	7								£	1,677	12 7

REMARKS.



UNDER exceptional circumstances it may be considered that the number of Books of which specimens have been given is too large, or it may be necessary to keep the accounts of an office with less. And this may be done efficiently, though not so conveniently, with a portion of them only ; for the system is constructed in such a manner that one, or more, Books may be omitted without injuring the accuracy of the accounts, though in a business of any magnitude the use of the greater number is advisable, as affording a constant and ready check upon misappropriation or negligence, and giving references and explanations which save time and contribute to good order.

The Books that may be dispensed with are :—

(No. 2) THE SHEETS OR DAY BOOK : but in their absence great care and attention must be given to the daily posting of the Bill Book, which may be done by a principal, or the managing clerk referring once a day to the Call and Postage Book, and entering in the Bill Book without delay to each client's account the letters, attendances and other business which has been transacted ; but such a process requires great exactness and punctuality, and will even then no doubt occasionally entail loss.

(No. 4) VOUCHER BOOK. This Book being intended simply for the convenience of a cashier may be omitted without any detriment whatever.

(No. 5) THE DISBURSEMENT BOOK. If the cash transactions and disbursements are few in number, this Book may be dispensed with ; but in that case the Cash Book must be encumbered with numerous petty entries, and the important divisions of expenses into classes will not be apparent.

(No. 6) **INDEX TO BILLS DELIVERED.** This Book being an assistant, or subsidiary, Book, intended to facilitate reference, may be omitted.

(No. 7) **CASH RECEIVED.** This Book may also be dispensed with if it be not thought desirable to have a check upon the payments to the bank account. If omitted, when money is received it must be entered direct into the Cash Book.

(No. 10) **THE PRIVATE LEDGER.** This Book being merely a subdivision of the Ledger, the accounts contained in it may quite as well be kept in the Ledger itself.

This reduces the minimum number of Books absolutely necessary to four, viz.:—

1. Call and Postage Book,
2. Bill Book,
3. Cash Book, and
4. Ledger,

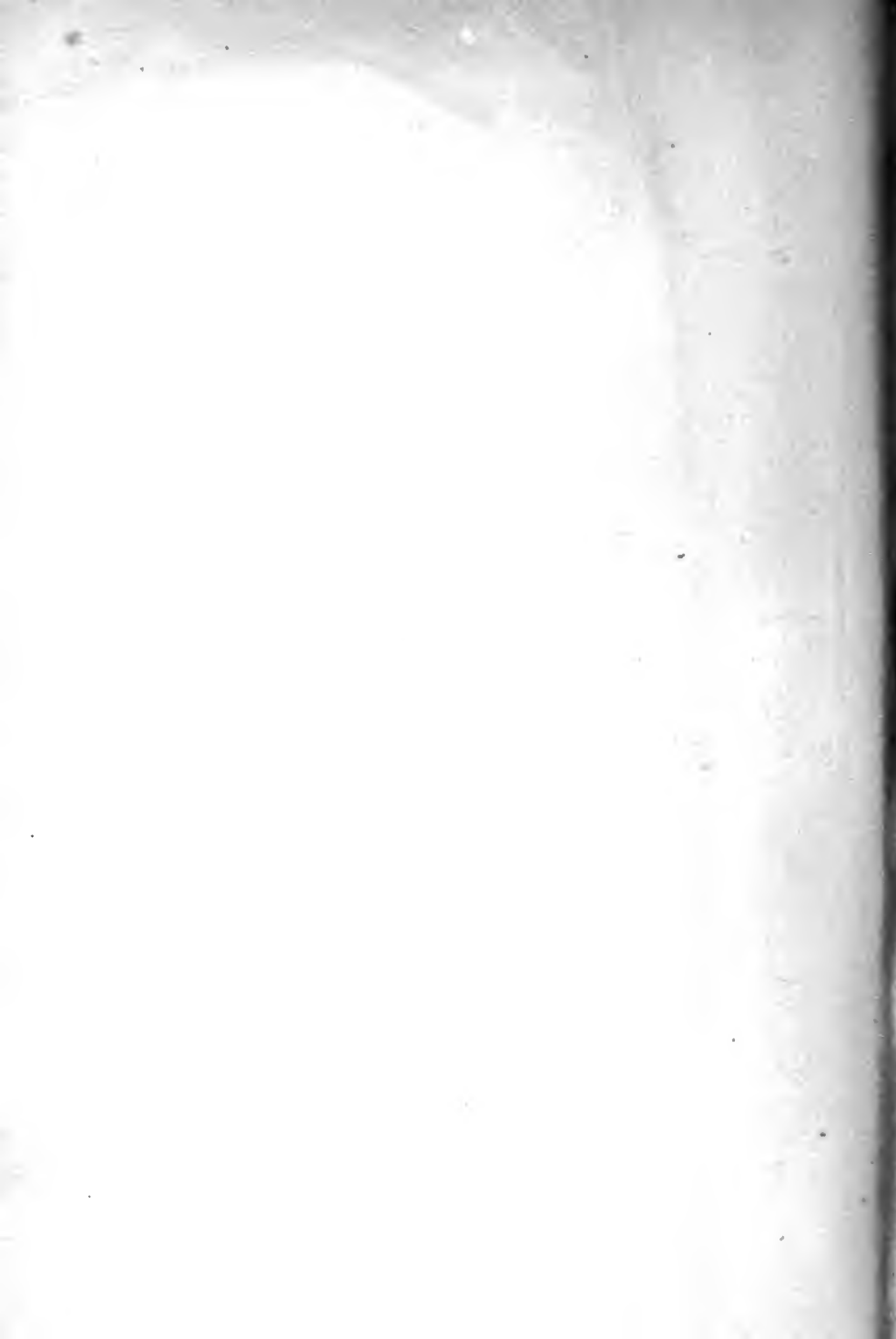
by the aid of which it is possible to keep exact accounts; but the Books recommended for a medium business are :—

1. Call and Postage Book,
2. Sheets or Day Book,
3. Bill Book,
4. Disbursement Book,
5. Cash Book, and
6. Ledger.

Any of the others may be introduced or omitted as preferred, or as circumstances may prescribe.

APPENDIX,

*Containing Specimens of Books relating to General Matters in
a Solicitor's Office, and additional Forms of Account Books.*

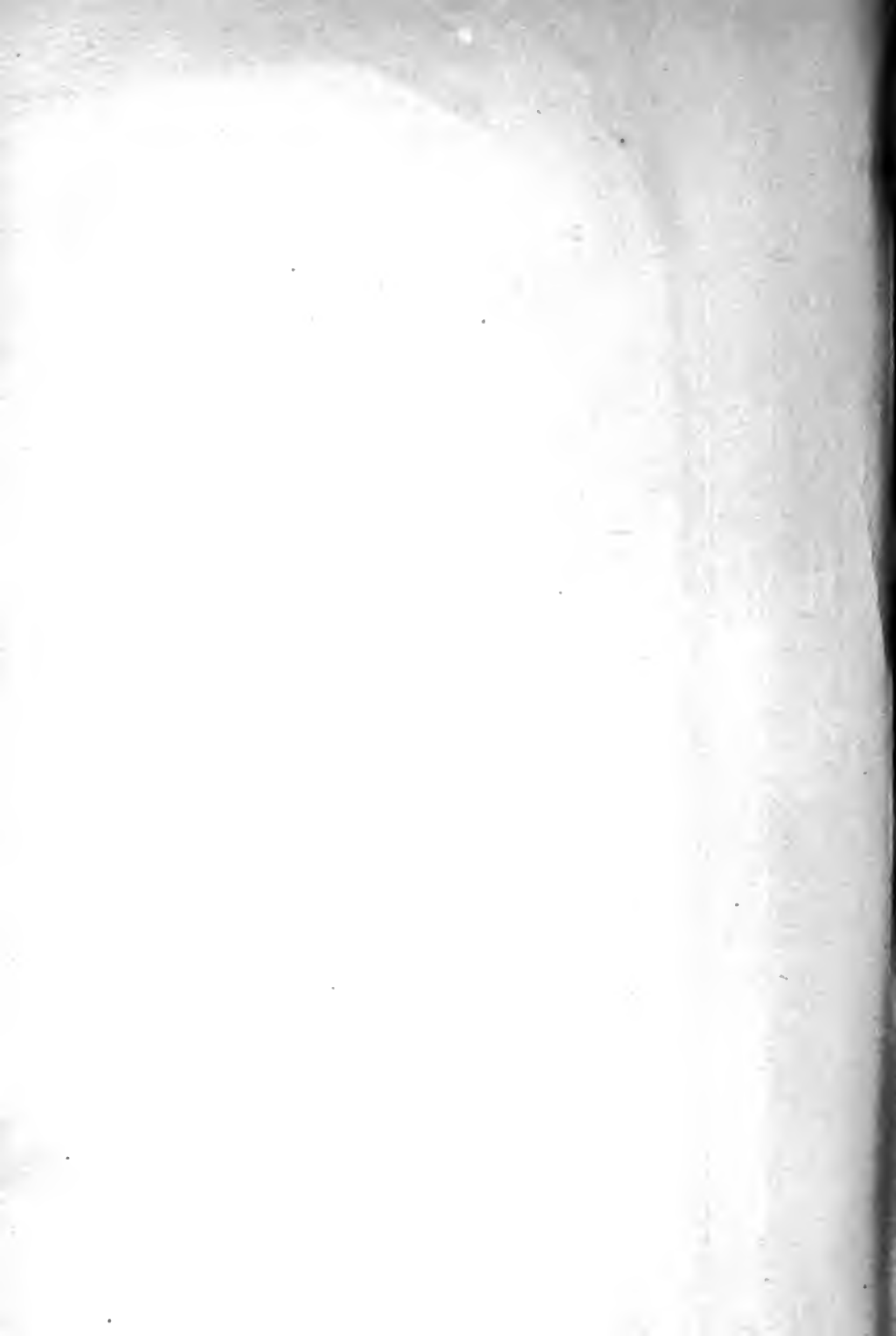


No. XI.
Index to Papers.

A Book in this form, or one similar to it, is very useful as a ready means for finding, without a troublesome search, Drafts of Deeds and other papers which are no longer in use, but to which it is necessary to refer. The Book may be of foolscap size, headed and ruled vertically as in the specimen folio upon pages 230 and 231, and horizontally with blue lines of ordinary width. To save writing, the whole Book may be an Index, and a proper proportion of folios should be allotted to each letter. In an extensive business separate receptacles ought to be provided for each department, and each receptacle subdivided into classes; thus, in the place reserved for Conveyancing documents there should be a compartment for Mortgages, another for Bonds, and so forth, and the other branches should be similarly treated. This, though advisable under any circumstances, need not absolutely be done in a limited practice, but in all cases each bundle of papers, or document, must be supplied with a number, in a conspicuous position, answering to that in the Index, and these numbers should range consecutively. Whenever a bundle of papers, or document, is required, it is only necessary to look at the client's name in the Index, when the particulars relating to it and the number by which it may be found are at once indicated. Deeds should of course have a place to themselves, and a Form of Register applicable to them follows the Index to Papers in this Appendix.

Index to

Client's Name.	Names of Parties.						Description of Document.
Amwell, George	Corbett & Amwell						Conveyance
Davis, James	Frisby to Davis						Mortgage
Hines, William	Hines ats. Dillon						Brief, &c.
Morris, Joseph	Mr. and Mrs. Druce and their Trustee						Settlement
Quain, Robert	Quain v. Serle						Bill, &c.
Underwood, Samuel	Underwood to Rose and others.. ..						Assignment
Yates, John	Yates v. Russell						Papers in the Matter



No. XII.

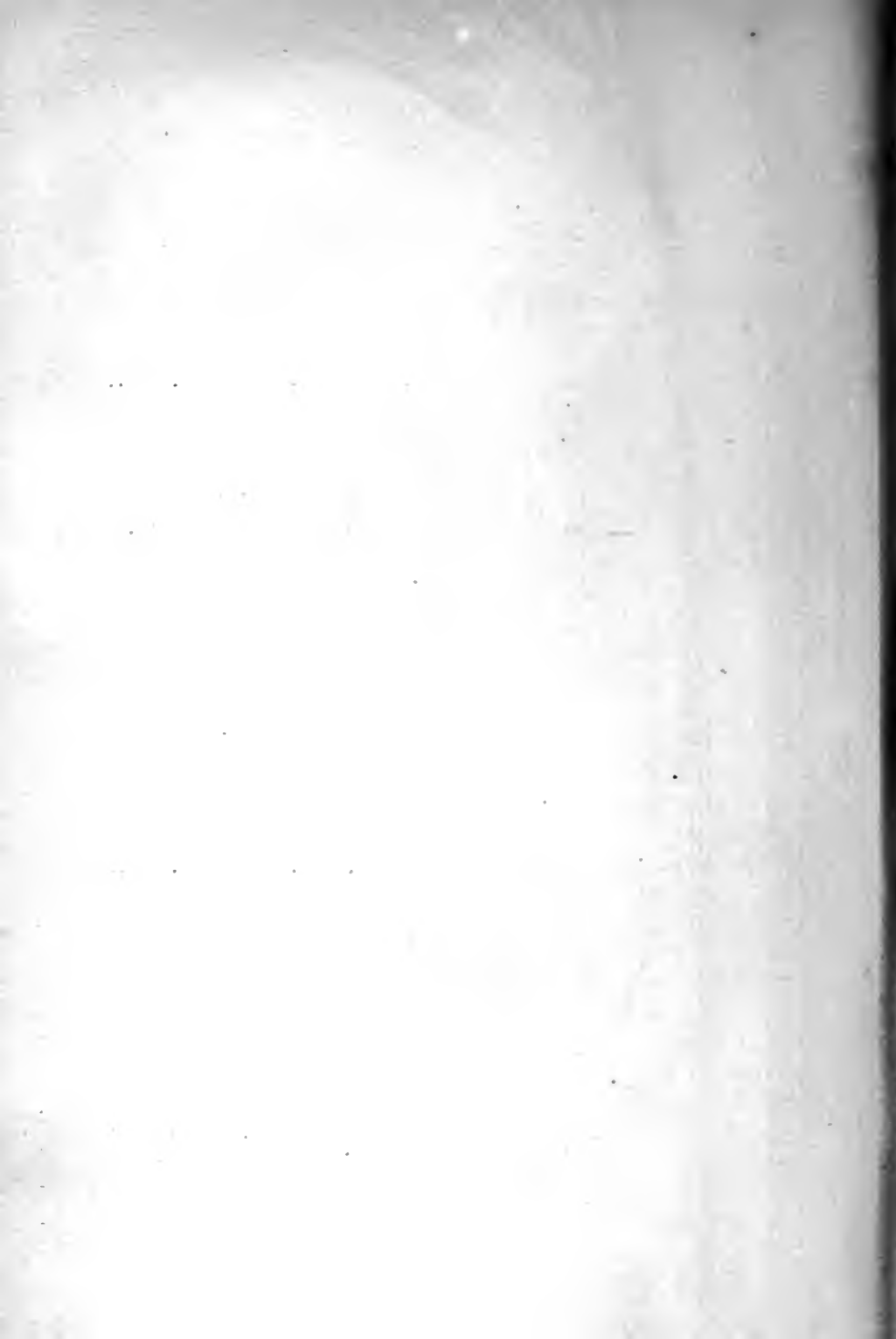
Deed Register.

THE object of a Register of Deeds is to have a ready access to them whenever they are required, and also to act as a voucher for their return to Clients ; both of which purposes are effected by the number, as explained in the instructions relating to the Index to Papers, and by the last two columns on the right hand of the annexed form, which show the manner in which the Deeds are returned, and those columns should bear the signatures of the person receiving the Deed and the clerk or principal who gave it to him. Deeds, being valuable documents, ought to be kept in a safe place distinct from Papers, and the numbers relating to each should be of a different series. Whenever a Deed is received, or retained on the settlement of a purchase or other transaction, it should forthwith be entered in the register, and when such Deed is returned to the Client, or to any person authorized by him to receive it, the Register should be at hand, and the proper entries made and signatures attached ; for if the last three columns on the right hand are blank they of course show that the Deed is still in the Solicitor's possession. The Register may be of the same size as the Index to Papers ; have a similar Index ; be headed and ruled vertically as in the specimen folio upon pages 234 and 235, and horizontally with blue lines of ordinary width.

Deed

Client's Name.	Names of Parties.					Description of Deed.	Date of Deed.		
Collins, George ..	Elwood to Collins	..	..	..	..	Conveyance	February	14	1868
Giles, Richard ..	.. .. .	..	..	..	..	Will	January .	3	1859
Price, Augustus ..	Withers to Price	..	..	..	..	Mortgage	October .	10	1864
Wallis, James ..	Ellen Coles to James Wallis	..	..	..	..	Power of Attorney ..	May ..	7	1868

When received.			Number.	When returned.				To whom returned.				By whom returned.		
														A
February	14	1868	36	..	..	..	..	..	..	..	..	..	..	B
														C
														D
														E
														F
July	..	3	1865	7	September	2	1868	Richard Giles	..	..	Wm. Anson	..		G
														H
														I
														J
														K
														L
														M
														N
														O
August.	12	1868	79	..	..	..	..	..	..	..	..	..	..	P
														Q
														R
														S
														T
														U
														V
May	..	12	1868	58	September	4	1868	John Jones for James Wallis.			Wm. Anson	..		W
														X
														Y
														Z



No. XIII.

Register of Rents, Interests, and Insurances.

WHEN it is considered desirable to present in a brief form the particulars and amounts of Rents, Interests on Mortgages, &c., and Insurances due, or about to fall due, during any quarter of the year, the specimen folio of a Book for that purpose given on pages 238 and 239 will be found useful. It may be of foolscap size, headed and ruled vertically as there shown, and horizontally with blue lines of ordinary width. The particulars of amounts accruing due in the course of a current quarter should be entered in this Book at the commencement of such quarter, and any arrears from the preceding period brought forward; and if the payments and other particulars are punctually noted a clear and condensed statement will always be presented, showing the amounts which have been paid, those which are still due, and any partial payments or arrears.

Such a form is not intended to apply to Insurance Agencies, nor to the Receipts of Rents of large Estates, nor to numerous Weekly Rents. Agents for Insurance Companies, when they are Solicitors, will find it necessary to have a form peculiar to themselves; the Rent Roll of an Estate will demand separate Books to keep, which is properly the work of an Estate Agent; and it is but very seldom indeed that Solicitors undertake the unprofitable and unpleasant work of collecting weekly rents, which is usually handed over to a Rent Collector.

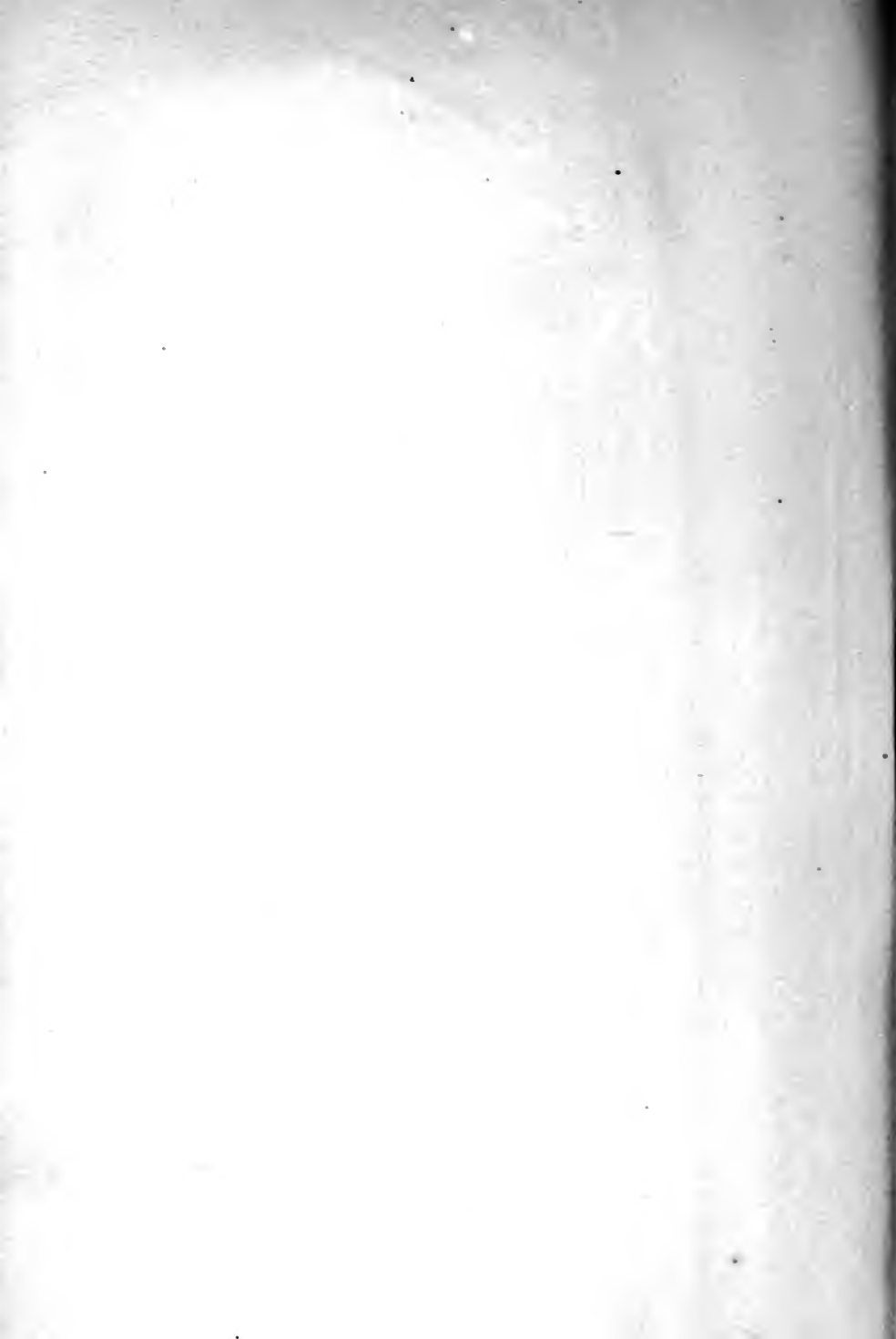
If the Rents, Insurances, or Interests received in an office should be so numerous that it may be thought not advisable to keep them together they may easily be separated; a certain portion of one Book being set apart for each class, or a Book reserved solely for it; but, except in rare instances, it will be found that the form given will answer all the purposes that are required of it.

Register of Rents, Interests and Insurances

Client's Name.	By whom payable.	Particulars.	When payable.	
Chatterton, W ^m ..	James Johnson ..	Qrs. Rent of House at Wick at £60 per annum.	April	1
Marshall, Tho ^s ..	Edward Abbott ..	Qrs. Rent of Field &c. at Hendon at £40 per annum.	"	"
Andrews, H ^y	George Fox	Qrs. Rent of Bidlow Mill at £80 per annum.	"	"
Graham, W.	James Hall	Half-year's Interest on £1,000 at 5 per Cent.	May	1
Cromwell, R ^d	John Jackson.. ..	Half-year's Interest on £200 at 6 per Cent.	"	7
Atlas Insurance Office..	Edward Watson ..	Year's P ^m on Life Policy for £500	June	10
Norwich Fire Office ..	John Wills	Year's P ^m on Fire Policy for £800	"	24

falling due during the Quarter ending Midsummer, 186 .

Amount payable.			Nature of Deduction.			Amount of Deduction.			Nett Amount due.			Arrears brought forward.			Total.			Amount paid.			When paid.			Arrears carried forward.		
15	..	..	Property Tax	..	..	5	..	14	15	..	4	15	..	19	10	..	19	10	..	April	7	..	..	..
10	..	..	Do.	..	..	3	4	9	16	8	..	..	..	9	16	8	..	..	..	..	..	9	16	8
20	..	..	Tax 6/8, Repairs	£6	6	6	8	13	13	4	..	..	..	13	13	4	10	..	..	May	8	3	13	4
25	..	..	Income Tax	..	..	8	4	24	11	8	14	..	..	38	11	8	30	..	..	June	10	8	11	8
6	..	..	Income Tax	..	..	2	..	5	18	..	..	..	..	5	18	..	5	18	..	May	27	..	..	..
18	5	..	..	..	..	..	..	..	..	..	..	..	..	18	5	..	18	5	..	June	15	..	..	..
1	16	..	..	..	..	..	..	..	..	..	..	..	..	1	16	..	1	16	..	July	8	..	..	..



No. XIV.

Rental Account.

If the Rents *should* demand a separate record, then a form is given at pages 242 and 243, which will be sufficiently comprehensive, except in cases where the rents of large estates are wholly received, and then, as has been remarked, different and exclusive Books are required which do not properly belong to Solicitors' Bookkeeping.

Such a form will also be found convenient to keep in sheets of post or foolscap paper, upon which to copy an account of rents received to be furnished to a client. As a Book of Reference it should be attended to in the same way as the Register of Rents, Interests, and Insurances.

Rental Account

Name of Landlord.	Name of Tenant.	Premises.	Rent due.			
Baker, Edmund ..	Charles Robinson ..	House and Shop at Hastings..	Half-year	52	10	..
Chatterton, Wm. ..	James Johnson ..	House at Wick	Quarter..	15	..	..
Marshall, Thos ..	Edward Abbott ..	Field, &c. at Hendon ..	Quarter..	10	..	..
Andrews, H ^r ..	George Fox ..	Bidlow Mill	Quarter..	20	..	..
Do. ..	John Hill	Ground Rent of 3, Vale Street	Half-year	4	10	..

for the Quarter, 186 .

Deductions allowed.			Nett Amount due.	Arrears brought forward.	Total.	Amount paid.	When paid.	Arrears carried forward.
Property Tax .. , 17 6								
Sewers' Rate .. , 18 0	1 15 6		50 14 6	.. .. .	50 14 6	40 ,, ,	April 5	10 14 6
Property Tax , 5 ,			14 15 ,	4 15 ,	19 10 ,	19 10 ,	April 7	.. .. .
Property Tax , 3 4			9 16 8	.. .. .	9 16 8	.. .. .	.. ..	9 16 8
Property Tax .. , 6 8								
Repairs 6 0 0	6 6 8		13 13 4	.. .. .	13 13 4	10 ,, ,	May 8	3 13 4
Property Tax , 1 6			4 8 6	4 8 6	8 17 ,	8 17 ,	June 2	.. .. .

No.

Specimen folio of a CALL AND POSTAGE BOOK AND CLERK'S DAY BOOK employed. The Principal will of course keep a record of his attendances and work either of transferring his costs to a Bill Book, or if he has neglected to do so, of

Call, Postage, and

Calls.		Letters.		Posted or Delivered by	Disbursed in Postages.			Received for Postages.		
<u>Thursday,</u>		<u>October 1st, 1868.</u>								
		Received for Postages ..		J. B.	..	..	..	..	5	..
Mr. Edmunds	.. ..	James Johnson	.. ..	J. B.	..	..	1	..	..	..
Mr. Richards	.. ..	Alex. Herries	.. ..	J. B.	..	..	1	..	..	..
Mr. Williams	.. ..	Edward Fuller	.. ..	J. B.	..	..	..	..	..	..
Mr. Johnson	.. ..	John Price	.. ..	J. B.	..	..	1	..	..	..
Mr. Price (left a Letter)	..	Rose & Co.	.. ..	J. B.	..	..	1	..	..	..
<u>Friday,</u>		<u>October 2nd, 1868.</u>								

XV.

COMBINED, suggested for use in a small business where only Copying Clerks are separately, and by consulting the two sources he will always have the means at hand, preparing a Bill which may be required at a short notice in a draft shape.

Clerk's Day Book.

Thursday, October 1st, 1868.

<u>Edmonds, J.</u>	..	Fair Copy Will, folios 34 .. .. .	..	..	..	..	..	..	..
<u>Richards, Mr.</u>	..	Making up and attending to despatch Parcel of Books to Rose & Co., Norwich .. .. .	..	..	..	..	..	..	..
		Paid Carriage .. .. .	..	..	..	..	..	2	3
<u>Herries, A.</u>	..	<u>Billiter to you.</u> Engrossing Conveyance, folios 27 .. .. .	..	..	..	..	..	..	..
		One Skin Parchment .. .. .	..	..	..	..	..	..	..
		Stamps .. .. .	..	..	..	..	..	15	..
<u>Abrams, Jo^s</u>	..	<u>Smith v. Jones.</u> Service of Writ on Defendant at Harlow (3 miles) .. .. .	..	..	..	..	..	..	..

Friday, October 2nd, 1868.

NOTE.—Regulate the entries in each column so that the commencement of every day shall be in a line on both pages as here shown.

The book may be of foolscap size, headed and ruled vertically in the same way as this form, and horizontally with blue lines of ordinary width. The thickness is immaterial and may be according to the extent of the business. It requires no index nor paging.

No.

Specimen folio of a CALL AND POSTAGE BOOK suitable for a large business the Postages amount to £150 or £200, or more, in the course of a year, and it is and also that it should be properly distributed and charged to each department, requirements of any office, and altered according to the appointments held.

Date.	ATTENDANCES.			LETTERS.	
	Calls.	Seen by.		To whom Written.	Posted or Delivered by.
1868.				Received for Postages ..	J. B.
October 1	Mr. Edmunds.. ..	Mr. A.	Mr. Pearson	J. B.	
	Mr. Richards	Mr. G.	„ Martin	J. B.	
	Mr. Williams	Mr. S.	„ Carter	J. B.	
	Mr. Johnson	Mr. A.	Messrs. Dale & Co.	J. B.	
	Mr. Price (left a Letter) ..	—	Stone & Co.	G. M.	
	Mr. Gregory	—	Glover & Co.	G. M.	
	Mr. Gamel	Mr. G.	Messrs. Robinson	G. M.	
	Mr. Miller	Mr. A.	Benjn Hornby	J. B.	
	<u>&c.</u>		Shaw & Billiter	G. M.	
			Robt Causton	J. B.	
			Musgrave, Henry	G. M.	
			Roberts, George	J. B.	
			Miller, Hugh	J. B.	
			Edwards, Edward	J. B.	
			Postages on Circulars ..	G. M.	
			Income Tax	G. M.	
			Assessed Taxes	G. M.	
			Roberts, Ellen	J. B.	
			Carried forward ..		

XVI.

where a variety of public appointments are held. Sometimes, under such circumstances, important that there should be a rigid check upon the disbursement of so large a sum, These purposes are effected by the aid of this form, which may be adapted to the peculiar

DISTRIBUTION OF POSTAGES.

General Letters.	Poor Law.	Local Board of Health.	Gas Com-pany.	Turn-pike Trusts.	Burial Board.	Town Clerk.	Agricultural Association.	Sewers.	Taxes.	Total.		Charged.	Received for Postages.	
.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..		.. 10 ..	
.. 4 ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	4		.. ..
.. ..	.. 3 ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	3		.. ..
.. ..	.. ..	1 2	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. 1 2	2		.. ..
.. ..	.. ..	.. ..	.. 2	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	2		.. ..
.. ..	.. ..	.. ..	.. ..	.. 4	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	4		.. ..
.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. 8	.. ..	.. ..	.. 4	.. 1 ..	..		.. ..
.. 1 ..	.. ..	.. ..	.. ..	.. ..	.. 1	.. ..	.. ..	.. ..	.. ..	.. ..	2		.. ..
.. ..	.. ..	.. 3	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	3		.. ..
.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. 2	.. ..	.. ..	.. ..	..		.. ..
.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	3 8	.. ..	.. ..	.. 3 10	10		.. ..
.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. 9	.. ..	..		.. ..
.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. 1 2	.. ..	.. 1 11	11		.. ..
.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. 2	.. ..	.. 2	2		.. ..
.. 5 ..	.. 3 ..	1 5	.. 2	.. 4	.. 1	.. 8	3 10	.. 2	2 3	.. 9 7	7		.. 10 ..	
													.. 9 7	
													.. 5	

In this column when the Postages have been charged against the proper persons, or Boards, a distinguishing mark should be placed thus ✓, or the page of the book in which it is charged can be inserted.

Specimen folio of a DISBURSEMENT BOOK suitable for a large business, showing classes. In this example such expenses unduly preponderate, but it must not be taken which can be charged to clients or in bills of costs, but here it is simply intended to show is a constant supervision of each class, so that either, which may be improperly included in the profits, such per centage varying greatly under different circumstances. A

Date.	Nature of Disbursement.	On whose Account.	No. and Page of Bill Book.	Business Disbursements charged in Bills of Costs.
	Received Cheque for Expenses	Profit and Loss.	<i>As this Form has not any correspondence with any of the "Specimens of Account Books" these references are not filled in.</i>	.. .. .
	Paid Mrs. Hodge for One Month's Cleaning Offices	Office Expenses		.. .. .
	" for Powell's Law of Evidence	ditto		.. .. .
	" One Quarter's Rent of Offices .. .. .			.. .. .
	due Lady-day last £25 0 0			.. .. .
	Less Tax at 6d. " 12 6	ditto		.. .. .
	Received Cheque to pay ditto	Profit and Loss.		.. .. .
	Paid John Jones One Week's Salary	Office Expenses		.. .. .
	" Fire Insurance Premium due Lady-day, 1868	Samuel Smith ..		.. .. .
	" Searches at Common Pleas 1s., Bankruptcy Court 1s. 1d., and Middlesex Registry 2s. 6d.	J. Byrom ..		.. 4 7
	" Mr. Wilson his Expenses of Journey to Bristol, viz., Return Railway Fare 27s. 6d., Hotel Expenses 15s., Cab Fares 3s.	E. Druce ..	2 5 6	.. .. .
	" Mr. Alton's (Principal) Expenses of Journey to Southampton as to intended formation of a Steam Boat Co. (charge to office)	Office Expenses	.. .. .	.. .. .
	Received Cheque for Expenses	Profit and Loss	.. .. .	.. .. .
	Paid for One Ream Note Paper 8s. 6d., Pens 2s. 6d.	Office Expenses	.. .. .	.. .. .
	" " Refreshments for Mr. Alton	ditto	.. .. .	.. .. .
	" " Two Tons of Coals	ditto	.. .. .	.. .. .
	" Poor Rate made at in the £	ditto	.. .. .	.. .. .
	" for Copying Abstract - Holmes' Purchase of Smith; 23 Brief Sheets (John Jones, Overwork)	ditto	.. .. .	.. .. .
	" Gas Bill for Quarter ending 31st March, 1868	ditto	.. .. .	.. .. .
	Analysis: Business Disbursements	£2 10 1		2 10 1
	Office Expenses	£25 6 0 2 1 6 1 6 0 5 7 9 3 1 8 " 2 6		
	Payments for Clients	37 5 5 1 1 6		
	Balance (in Cashier's hands) carried forward .. .. .			.. .. .

XVII.

those Office Expenses which can be debited to Profit and Loss only, distributed into to indicate that they would at any time be so greatly in excess of those disbursements show the use of the various columns. By this division of expenses into classes there excess, may be reduced, and the expenses regulated according to a fair per centage on Disbursement Book in this form would only be used for the special purpose named.

OFFICE EXPENSES DISTRIBUTED INTO CLASSES.															Folio in Ledger.	Received to Disburse.							
Rent, Rates and Taxes.			Salaries and Extra Work.			Stationery and Books.			Cleaning, Coals, Gas, &c.			Travelling Expenses not charged in Bills of Costs.					Sundries.			Payments for Clients debited in Ledger.			
..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	10	..	..
..
..	..	..	..	..	..	..	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24	7	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..
..	..	..	1	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	24	7	6
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	6	..	..	..
..
..
..
..	..	..	..	..	..	..	..	..	..	..	..	3	1	8	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	11	..	..	..	..	..	..	..	..	..	..	..	..	..	10	..	..
..
..	..	..	..	..	..	..	..	..	2	8	..	..	..	..	..	..	..	..	..	..	..	..	..
..	18	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	11	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	19	9	..	..	..	..	..	..	..	..	..	..	..	..
25	6	..	2	1	6	1	6	..	5	7	9	3	1	8	..	2	6	1	1	6	44	7	6
..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	40	17	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	10	6

No.

Specimen folio of a CASH BOOK where payments are made partly through a Bank, paid by a Cheque to the Cashier, but taken from the amount of Cash received, and often as may be necessary.

Dr.

CASH RECEIVED.

Date.	Particulars.	Name and Folio in Ledger.	Amount.
	Received of Mr. Alton Share of Capital ..	Capital Account..	500 " "
	" " Mr. Nasmyth (ditto)	Do.	250 " "
	" of Mr. Saxon amount of Charges for Mortgage to you	H. Norman ..	29 12 8
	" for Costs—Yourself ats. Byles ..	T. Toogood ..	64 7 6
	" for One Quarter's Rent of House at Wilton due to you at Christmas last from W. Jones £20, less Tax 10s.	George Harvey ..	19 10 "
	" of Ellis Brown debt due to you ..	A. Attwood ..	168 17 6
	Cheque to A. Attwood	Lon. & County Bank	168 17 6
	Received of you to be advanced to Mr. Hale on Mortgage	T. Giles	100 " "
	<i>Amount of advance to you by Mr. Giles transferred from his to your Account ..</i>	<i>W. Hale</i>	<i>100 " "</i>
	Received of Mr. Rice for Oaths, Re Janeway..	Profit and Loss ..	" 3 6
	" of Defendant's Attorney, Yourself v. Hume—Debt £44 5 0 Costs 4 0 0	J. R. Rose ..	48 5 "
			£1,449 13 8

As this Form has not any correspondence with any of the "Specimens of Account Books" these References are not filled in.

NOTE.—This Form also contemplates the debiting of Costs in the Ledger to those Clients from whom they are due, and the crediting such Costs to Profit and Loss without carrying them through the Cash Book.

XVIII.

and partly by Cash, and where a Disbursement Book is kept; the Disbursements not a sum transferred from the Cash Book to the Disbursement Book to meet expenses as

CASH PAID.

Cr.

Date.	Particulars.	Name and Folio in Ledger.	Amount.
	Paid into Bank	L. & C. Bank ..	600 " "
	" you amount received from W. Jones ..	Geo. Harvey ..	19 10 "
	Amount transferred to Disbursement Book for Office Expenses	Profit and Loss..	10 " "
	Paid into Bank	L. & C. Bank ..	160 " "
	" you (by Cheque) amount received of Ellis Brown	A. Attwood ..	168 17 6
	<i>Amount to be advanced to Mr. Hale transferred to his Account</i>	<i>T. Giles</i> ..	100 " "
	Paid you amount of advance by Mr. Giles 100 " "		
	Less Costs 5 5 "	W. Hale ..	94 15 "
	" you amount of Debt received—Yourself v. Hume	J. R. Rose ..	44 5 "
	" into Bank	L. & C. Bank ..	100 " "
	Amount transferred to Disbursement Book for Office Expenses	Profit and Loss..	10 " "
	Balance carried forward .. .. .	.. .. .	142 6 2
			£1,449 13 8
	<u>Analysis.</u> —Balance, which if these entries were posted to a Ledger A/c would be shown to be .. .. .	.. 691 2 6	
	in the Bank .. .. .	.. 142 6 2	
	Balance, as per Cash Book.. ..	..
	TOTAL (see Balance next folio) ..	£833 8 8	

NOTE.—In this Form a Column is given for Dates, and it can be used, or the mode shown in the "Specimens of Account Books" adopted, as may be preferred.

As this Form has not any correspondence with any of the "Specimens of Account Books" these References are not filled in.

Specimen folio of a CASH BOOK when there is not any

Dr.

CASH RECEIVED.

Date.	Particulars.	Name and Folio in Ledger.	Amount.		
	Amount reserved for Capital	Capital Account	750	"	"
	Received of Mr. Saxon amount of charges for mortgage to you	H. Norman ..	29	12	8
	" for Costs, Yourself ats. Byles ..	T. Toogood ..	64	7	6
	" for one Quarter's Rent of House at Wilton, due to you at Christmas last from W. Jones, £20, less Tax 10s.	George Harvey..	19	10	"
	" of Ellis Brown debt due to you ..	A. Attwood ..	168	17	6
	" of you to be advanced to Mr. Hale on mortgage.	T. Giles ..	100	"	"
	" of Mr. Rice for Oaths, re Janeway..	Profit and Loss..	"	3	6
	" of Defendant's Attorney, Yourself v. Hume—Debt £44 5 0 Costs 4 0 0	J. R. Rose ..	48	5	"
<p>NOTE.—In this form also Costs would not be carried through the Cash Book.</p> <p>In the preceding form the Transfers are carried through the Cash Book (distinguished by <i>italics</i>); in this they are omitted, and, of course, the result is the same.</p>			1,180	16	2

As this Form has not any correspondence with any of the "Specimens of Account Books," these references are not filled in.

XIX.

Banking Account, and where a Disbursement Book is not kept.

CASH PAID.

Cr.

Date.	Particulars.	Name and Folio in Ledger.	Amount.
	Paid you am ^t rec ^d from W. Jones	Geo. Harvey ..	19 10 „
	„ you am ^t rec ^d of Ellis Brown	A. Attwood ..	168 17 6
	„ Mrs. Hodge for one month's cleaning offices	Profit and Loss..	2 „ „
	„ Messrs. Butterworth's a/c for law books..	Do. ..	2 18 9
	„ John Jones four week's salary	Do. ..	6 „ „
	„ Fire Insurance premium due Lady-day last	Sam ^t Smith ..	1 1 6
	„ Searches at Common Pleas 1s., Bkcy. 1s. 1d., and Midx. Registry 2s. 6d.—re J. Byrom's purchase of Hill	Profit and Loss..	„ 4 7
	„ Mr. Wilson his expenses of Journey to Bristol, viz., return Ry. fare, 27s. 6d., hotel expenses, 15s., cab fares, 3s.—re E. Druce	Do. ..	2 5 6
	„ Expenses of Journey to Southampton (to be charged to Office Expenses)	Do. ..	3 1 8
	„ you amount of advance by Mr. Giles £100 0 0 Less costs 5 5 0	W. Hale ..	94 15 „
	„ for two tons of Coals	Profit and Loss..	2 8 „
	„ you am ^t of debt received, Yourself v. Hume	J. R. Rose ..	44 5 „
	Balance carried forward .. ..	.. ..	833 8 8
			<u>1,180 1 2</u>

As this Form has not any correspondence with any of the "Specimens of Account Books," these references are not filled in.

A TABLE OF COSTS AND CHARGES applicable to *ordinary* transactions in a Bill required at a short notice. To give fuller details upon this subject would be is best to consult the works of Scott, Dax, Sydney Smith and others, where directions precedents can do so, though they will not supply that knowledge and aptitude which costs unless it has been accepted as an authority, for some books are published which guides to the subject.

ABSTRACTS.							
	Instructions for	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	This charge,	though usually inserted in Bills of Costs, is not allowed on taxation.					
	Drawing (each Sheet should contain 10 fos.	Taxing Masters usually allow at the rate of about 8 folios per Sheet)	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	Fair Copy	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	Examining with Deeds	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	Perusing (see Remarks on Perusal of Abstract, page 15)	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
AFFIDAVITS.							
	Instructions	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	Drawing	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	Ingrossing	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	Close Copy	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	Ordinary Affidavits (including Ingrossing and Oath)	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
AGREEMENTS.							
	Instructions for	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	But if much time is occupied in preliminary investigations, &c., there	is no charge; or even a higher sum if the grounds for such a charge are fully set forth.					
	Drawing	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	Fair Copy	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	Ingrossing	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
ATTENDANCES.							
	Usual charge;	but in all cases state the purport fully and the actual time engaged. The attendance, if charged, should be of such a nature as to be beneficial to the client					
	Upon Counsel with papers, or to appoint consultation, &c.	To get Duties impressed (if Duty under £2 then 3 <i>s.</i> 4 <i>d.</i> ; but though usually charged not allowed on taxation if Stamp under 35 <i>s.</i>)					
	By Clerks	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
ATTESTED COPIES.							
	Making Attested Copy	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	An additional charge according to time engaged for examining and attesting is usually made, but such a charge is not strictly allowable.						
BILLS.							
	Instructions for	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	Drawing	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	Ingrossing—on parchment	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	" " " " " "

Solicitor's office. This scale is only intended as an outline to assist a Clerk in drawing foreign to the scope of this work, but for reliable and ample information as to costs it and precedents will be found to suit almost any circumstances, so far as directions and experience alone can give. But care should be taken not to rely upon any work on are mere random compilations, and have not the remotest claim to be considered as

	Conveyancing.				Common Law—Above £20.				Chancery—Higher Scale.			
According to length	6s. 8d.	or	13s. 4d.	..	..	..	..	..	..	..	..
Per brief sheet	6s. 8d.	..	..	..	..	..	..	..	..	..
Ditto	3s. 4d.	..	..	..	..	..	..	..	..	..
Per hour	Solicitor, 6s. 8d., Clerk,	..	..	..	..	..	..	..	..	..
	3s. 4d.	..	..	..	..	..	..	..	..	..
Per three brief sheets	6s. 8d.	..	..	..	..	..	..	..	..	..
Special affidavits	6s. 8d.	..	..	..	6s. 8d.	..	..
Ditto	1s.	..	..	..	1s.	..	..
Ditto	4d.	..	..	..	4d.	..	..
Per folio	4d.	..	..	..	4d.	..	..
5 folios or under	6s.	..	..	..	..	..	..
In ordinary cases	6s. 8d.	..	..	..	..	..	..	..	..	..
Per folio	1s.	..	..	..	..	..	..	..	..	..
Ditto	4d.	..	..	..	..	..	..	..	..	..
Ditto	8d.	..	..	..	..	..	..	..	..	..
Per hour	6s. 8d.	..	..	6s. 8d.	..	..	..	6s. 8d.	..	..
..	6s. 8d.	..	..	6s. 8d.	..	..	..	6s. 8d.	..	..
..	6s. 8d.	..	..	..	..	..	..	..	..	..
Per hour	3s. 4d.	..	..	3s. 4d.	..	..	..	3s. 4d.	..	..
Per folio	6d.	..	..	..	..	..	..	..	..	..
..	£2 : 2s.	..	..
Per folio	1s.	..	..
Ditto	9d.	..	..
Ditto	4d.	..	..

continued.

				Conveyancing.	Common Law—Above £20.				Chancery—Higher Scale.			
Ordinary brief ..	..	..	..	..	..	13s. 4d.	..	..	£1 : 1s.	..	..	..
..	..	..	..	..	..	1s. per folio	..	..	6s. 8d. per sheet	..	..	..
..	..	..	..	..	..	4d. per folio	..	..	3s. 4d. per sheet	..	..	..
..	..	..	..	..	..	4d. per folio	..	..	3s. 4d. per sheet	..	..	..
In ordinary cases	..	..	..	6s. 8d.	..	..	..	..	..	..	..	..
Per folio	..	..	..	1s.	..	..	..	..	..	..	..	..
Do. ..	..	..	..	6d.	..	..	..	..	..	..	..	..
Per folio	..	..	..	4d.	..	4d.	..	..	4d.	..	..	..
Ditto ..	..	..	..	6d.	..	..	..	..	..	..	..	..
Under five guineas	..	..	2s. 6d.	..	..	2s. 6d.	..	..	2s. 6d.	..	..	..
5 guineas and under 10 guineas	..	..	5s.	..	..	5s.	..	..	5s.	..	..	..
10 guineas and under 20 guineas	..	..	10s.	..	..	10s.	..	..	10s.	..	..	..
20 guineas and under 30 guineas	..	..	15s.	..	..	15s.	..	..	15s.	..	..	..
30 guineas and under 50 guineas	..	..	£1	..	..	£1	..	..	£1	..	..	..
50 guineas and upwards	2½	per cent. or discretionary.	..	..	2½	per cent. or discretionary	..	..	50 guineas above 50 guineas discretionary	£1 : 5s.	..	..
Senior's clerk	..	..	7s. 6d.	..	..	7s. 6d.	..	..	7s. 6d.	..	..	..
Junior's clerk	..	..	2s. 6d.	..	..	2s. 6d.	..	..	2s. 6d.	..	..	..
..	..	..	..	..	..	10s. 6d.	..	..	10s. 6d.	..	..	..
..	..	..	..	..	..	2s. 6d.	..	..	2s. 6d.	..	..	..
..	..	..	5s.	..	..	5s.	..	..	5s.	..	..	..
..	..	..	6s. 8d.	..	..	..	..	..	..	..	..	..

A TABLE OF COSTS

DEEDS	Instructions for But if long, and there are any special circumstances requiring more than ordinary time and care, then the charge would be 13s. 4d. or, in some cases, higher.
	Drawing
	Fair Draft Copy
	Ingrossing
	Examining Ingrossments of Documents drawn by another Solicitor with Drafts
	Attending procuring and attesting execution But if much time should be occupied, or the deed executed by several persons at one time, then 13s. 4d. or £1:1s., according to time, and if the deed should be executed by several persons at different times then 6s. 8d. for each execution, or if a Journey necessary then charge for it. (See Journeys.)
INSTRUCTIONS.	It may be taken as a general rule that 6s. 8d., or a higher sum, according to circumstances, is allowed for Instructions in almost any document in Conveyancing, except in a very small matter, when the charge would be 3s. 4d. In Common Law and Chancery the charge varies according to the document to be drawn.
JOURNEYS . . .	According to time and circumstances This is exclusive of railway fare and other expenses, which are to be charged in addition. Railway fare, horse and gig hire, cabs, &c., as actually paid; hotel and other expenses £1:1s. per day. The charges for attendances and Journeys of Clerks may be taken at half this rate, with actual payments added. £3:3s. per day is the usual charge in Conveyancing matters, but upon taxation not more than £2:2s. would be allowed for an ordinary day.
LETTERS . . .	In correspondence if the letter is of ordinary length If long or special The purport and intention of letters should be fully stated in the Bill of Costs, so as to show that they were really beneficial to the client, and only such letters as are of that nature should be charged for.
	Circular Letters, after the first
	When no term fee
	" "
NOTICES . . .	Drawing, Copy in duplicate, and obtaining signature Service, according to time and distance If very long and special then charge by folio.
OATHS and EXHIBITS.	To Commissioner for oath in London " " " in the Country To the Solicitor for preparing Exhibits in Town and Country To Commissioners for marking

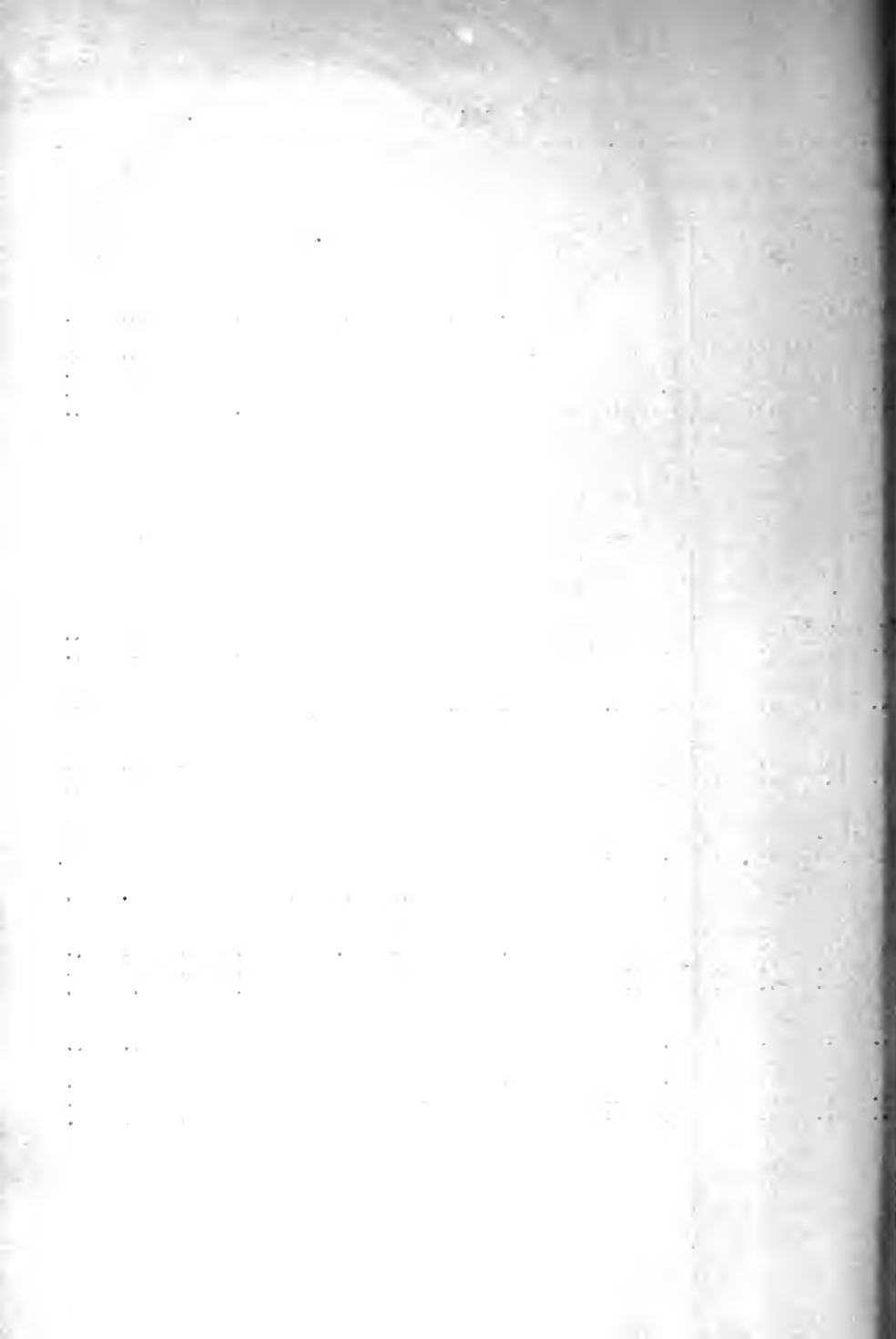
continued.

				Conveyancing.	Common Law—Above £20.				Chancery—Higher Scale.			
Ordinary deeds	..	..	..	6s. 8d.	..	..	..	..	..	..	..	..
Per folio	..	..	..	1s.	..	..	..	..	..	..	..	..
Ditto	..	..	..	4d.	..	..	..	..	..	..	..	..
Ditto	..	..	..	8d.	..	..	..	..	..	..	..	..
Per skin of 15 folios	..	..	..	3s. 4d.	..	..	..	..	..	..	..	..
..	..	..	..	6s. 8d.	..	..	..	..	..	..	..	..
Per day	..	..	..	£3 : 3s.	..	..	£2 : 2s.	..	..	£2 : 2s.	..	..
Each	..	..	..	3s. 6d.	..	..	3s. 6d.	..	..	3s. 6d.	..	..
Each	..	..	..	5s.	..	..	5s.	..	..	5s.	..	..
Each	..	..	..	..	..	..	1s. 6d.	..	..	..	..	..
Town	..	..	..	..	..	..	3s.	..	..	5s. and term fee in addition.	..	..
Agency	..	..	..	..	..	..	5s.	..	..	6s. 8d. ditto	..	..
Ordinary length	..	..	..	5s., 6s. 8d. or 7s.	..	..	Common 3s., Special 5s.	..	..	6s. or by length	..	..
But in ordinary cases	..	..	..	5s.	..	..	5s.	..	..	According to distance and expenses.	..	..
..	..	..	..	..	..	..	1s.	..	..	1s. 6d.	..	..
..	..	..	..	..	..	..	1s.	..	..	2s. 6d.	..	..
Each exhibit	..	..	..	..	..	..	1s.	..	..	1s.	..	..
Each exhibit	..	..	..	..	..	..	1s.	..	..	1s.	..	..

PARCHMENT	. . . . .
PERUSALS	. . Of Draft prepared by another Solicitor Of Bill (exceeding 60 folios, 4d. per folio) Amended Bill (if amendments exceed 40 folios, 4d. per folio) Answer (exceeding 40 folios, 4d. per folio) The usual charge for perusing documents is 4d. per folio, or 5s. per skin of 15 folios.
PLANS	. . . . Actual amount charged by Surveyor for drawing Plans on Deeds, or, if drawn in the office, such an amount as would have been charged by a Surveyor. 6s. 8d. for drawing and 3s. 4d. for a fair copy per hour is the usual charge for miscellaneous documents, such as Plans, Tracings, Pedigrees, &c.
SCHEDULE	. . According to length, same as Deeds.
SEARCHES	. . For Crown Debts, Judgments and Annuities At the Middlesex Registry (including inspecting Memorial) Or if a very long time taken, then 6s. 8d. per hour.
SERVICES	. . Of Writs, Subpoenas, &c. If beyond two miles then charge mileage at 1s. per mile.
SUBPOENAS	. . Ad test... .. Duces tecum
TERM FEES	. . For every term in which a proceeding by the party shall have taken place " " " "
WILLS	. . . . Instructions for But if the circumstances are special, then charge 13s. 4d., or according to the time, &c. occupied in investigations. Drawing Fair Copy Ingrossing for Signature Or charge by the Brief Sheet, Drawing 6s. 8d., Ingrossing 3s. 4d. Attending attesting Signature (if a journey is taken to procure signature charge accordingly. See Journeys)
WRITS	. . . . Writ of Summons Ca. sa. Fi. fa. Including the fees paid on signing.

continued.

				Conveyancing.	Common Law—Above £20.				Chancery—Higher Scale.			
Per skin	5s.	..	..	..	..	..	..
Per skin of 15 folios	5s.	..	..	..	..	..	..
..	£1 1s.	..
..	13s. 4d.	..
..	13s. 4d.	..
For each name	6s. 8d.	..	..	..	..	..	..
..	13s. 4d.	..	..	..	..	..	..
..	5s.	..	According to distance.	
..	7s.	..	..	..
..	9s.	..	..	..
Town	13s.	..	10s. and 5s. for letters.	
Agency	15s.	..	15s. and 6s. 8d. Agency.	
In ordinary cases	6s. 8d.	..	..	..	..	..	..
Per folio	1s.	..	..	..	..	..	..
Ditto	4d.	..	..	..	..	..	..
Ditto	6d.	..	..	..	..	..	..
..	6s. 8d.	..	..	..	..	..	..
..	12s. 6d.	..	..	..
..	12s.	..	..	..
..	12s.	..	..	..



NOTES.

Note A, page 10.

IN the Appendix at pages 244 and 245 a form is given combining a Call and Postage and Clerk's Day Book in one, in a manner which may be found useful in an office of limited practice, where it is desirable to keep as few books as possible. Under such circumstances the Principal and Managing Clerk would keep a record of their attendances and of work done by them, and with such materials, and the Letter Book, a Bill of Costs may at any time be prepared, even if the posting of the Bill Book has been allowed to fall into arrear ; but such a combination of books would not be found to work well in a large office.

Note B, page 18.

The outer, or expenses, column in the Bill Book would be of no use where a Disbursement Book is not kept, and in that case it would be omitted ; and it might also be omitted if it should be considered that the correspondence with the Disbursement Book, so as to show that no payments which should be included in a Bill of Costs have been overlooked, or the comparison in each Bill between expenses and profits, are not advantages of sufficient importance to compensate for the space which the extra column occupies.

Note C, page 24.

IN the Appendix at pages 248 and 249 another form of a Disbursement Book will be found, suitable for a large business where the Principals may desire to know how much is periodically spent in different branches of office expenses which are purely loss—that is, which cannot be charged to Clients or included in Bills of Costs. The per-centage of such expenses upon profits varies greatly in different offices, and no standard can properly be named, because in some places a business can be conducted at a much less expense than in others ; but it is sometimes found that such expenditure is yearly

increasing, and the source of such increase difficult to trace, in which case the enlarged form of a Disbursement Book would be useful in revealing the cause, besides enabling a comparison to be made annually between the amount of each branch of expenditure in different years. Such a form has been in use for some time in a very large office in the North of England, and is found to work satisfactorily.

Note D, page 25.

Instead of having a subsidiary Index the "Index to Bills of Costs Delivered" may be an Index from beginning to end, allotting a certain number of folios to each letter; but such an arrangement would not present the information furnished by this Book in so compact and convenient a shape as in the form shown at pages 139, 140, and 141.

Note E, page 42.

In the Appendix at pages 250 and 252 are two other specimens of a Cash Book on the same plan, but applicable to circumstances in which a Banking Account is not kept, or a Disbursement Book dispensed with.

Note F, page 59.

A form of a Postage Book is shown in the Appendix at page 246, by which the expenditure for postages is distributed, thus enabling the exact sum to be charged to each department. Such a form would be proper only in a large office where several public appointments are held, but in such offices it has been found very useful.

Note G, page 60.

In some offices there is a system of reserving the Disbursement Book for Office Expenses alone, and carrying the sums to be charged in Bills of Costs through the Cash Book. This simplifies the Disbursement Book, but complicates the Cash Book, and though it may be permissible under peculiar circumstances, and where receipts and payments pass only partially, or not at all, through a Bank, yet, as a rule, it is not an advisable course.

Note H, page 68.

In the Appendix at page 254 a scale of the most ordinary costs and charges is given, intended as an Assistant to a Clerk in drawing a common bill. To give a larger, or complete, scale would have far

exceeded the limits or design of this work, but that which is given will be useful to an inexperienced person in drawing the usual bills which are daily occurring in a Solicitor's office.

Note I, page 105.

In this instance the outer, or expenses, column of the Bill Book includes Agency charges and *Agency payments*, as well as the country payments which alone will appear in the Disbursement Book; as all those expenses are a charge upon the country costs. In a Town office of course the Bill Book would be free from the entries relating to Agency charges.

Note K, page 132.

In some Solicitors' Ledgers accounts with the Clerks are kept, but this is not required, unless they are allowed to overdraw their salaries, or there are other circumstances which make it necessary that a Ledger Account should be opened with them; and when that is the case, or if an account in the Ledger should be preferred, the payment would not appear in the Disbursement Book, but pass through the Cash Book in the usual way. With Clerks who are paid weekly it would be absurd to open a Ledger Account.

Note L, page 145.

Where the asterisks appear, and in the similar spaces in the book called "Cash Received," *if the whole of the payments are not passed through a Bank*, there should be a note, stating how much of the amount is paid into the bank, and how much kept in hand, and the entries in the Cash Book should be in accordance; that is, cash would be credited only with the amount paid into the bank.

Note M, pages 158, 159.

The spaces between each day's entries, as shown in the specimen Cash Book, were left for convenience, but they would be improper, or at all events not advisable, in an actual Cash Book. It is a good arrangement to keep the entries for each day opposite to each other, and not to leave any spaces between each day, except where the debits happen to exceed the credits, or *vice versâ*, in which case there must be a space in one of them. If the dates have a column to themselves one page is generally filled before the other, and if the debits and credits are mixed on one folio, or journalised, the result is

confusion, or certainly a want of that clearness which exists when the receipts and payments are separated. But spaces, so far as they can properly be avoided, are not advisable in any book, though they really do no harm; for if an entry should be surreptitiously added, it would have to appear in so many corresponding books that detection would be certain. If the columns of a Cash Book are kept added up, interpolations are difficult, for the alteration of figures, or an erasure, however carefully made, becomes apparent to even a cursory glance.

Note N, page 174.

The references are to the Disbursement Book, Cash Book, or to another folio of the Ledger, or Private Ledger; but it is always apparent which is intended.

Note O, page 204.

In the Specimen Account Books the folios of the Private Ledger do not follow consecutively the folios of the Ledger; the latter ending at 13, and the former commencing at 101. This was done in order that the distinction between the two books, when consulting the references, should be quite clear.

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THE END.

B. & J. COOMBS, WYATT & CO.,
LAW ACCOUNTANTS
AND
Costs Draftsmen,

2, GRAY'S INN PLACE, GRAY'S INN, LONDON, W.C.

B. & J. C., W. & Co. draw and settle Costs of any description (for taxation, if necessary) from books, papers, or other materials, however meagre the record or particulars of the business may be.

They also post and balance Solicitors' Books; dispose of Cash Accounts which have fallen into arrear; adjust the Accounts of deceased Solicitors; prepare Balance Sheets, and Executors' and Administrators' Accounts; audit Partnership, or other, Accounts at stated periods for a fixed charge; and attend to the Accountancy business of Solicitors generally.

They also undertake to prepare Candidates for the Law Examinations in Bookkeeping.

The charges in the Costs department are either by commission or at a fixed daily or weekly rate, as may be preferred; and in the Accountants' department by the day or week; *but in all cases such charges are moderate.*

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